

NAMA KHOI LOCAL MUNICIPALITY



FINAL BUDGET 2016/17 TO 2018/19

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PART 1

1.1 Mayor Report

To be included after tabling of the budget to Council.

J.F.van Wyk – Mayor

1.2 EXECUTIVE SUMMARY

INTRODUCTION AND BACKGROUND

The purpose of the 2016/17 – 2018/19 MTREF budget is to comply with the MFMA (No 56 of 2003) and is a financial plan to enable the municipality to achieve its vision and mission through the IDP Strategy which is informed by our development agenda and community/stakeholder inputs.

PRESSURES FACING THE MUNICIPALITY

- Geographical spread.
- Ability to have a funded budget.
- Implementation of cost reflective tariffs as per treasury circulars.
- Implementation of credit control policy.
- Inability to meet our obligation to pay our top 5 creditors creditor's within 30 days.
- Increasing pressure on the repairs and maintenance budget due to ageing infrastructure and the vehicle fleet.
- Service delivery backlogs.
- Inherit towns with substandard infrastructure.
- The balance between developmental demands for service and available resources.
- The municipality ability to service landfill sites.

HIGHLIGHTS ON THE BUDGET

Summary of Budgeted Figures					
Description	Original Budget 2015-16	Adjustment Budget 2015-16	Final Budget 2016-17	2017-18	2018-19
Revenue excluding Capital Transfers	244 418 643	228 877 861	235 741 215	247 639 896	263 154 515
Expenditure	288 050 453	274 195 758	299 276 250	317 831 378	336 583 429
surplus/ (Deficit)	-43 631 810	-45 317 897	-63 535 035	-70 191 481	-73 428 914
Capital Transfers	30 911 055	23 324 654	14 160 000	17 841 000	16 451 000
Cash at year-end	907 284	-526 848	3 228 778	2 750 152	4 649 208

Circular 42 states :

- A Financial Performance budget surplus/deficit in itself is not an indication of a “funded budget”, due to items such as capital grants, depreciation and provisions.
- Let’s assume, for example, that a municipal Financial Performance budget shows a deficit.
- This deficit would not exist if budgeted depreciation was not included. Trying to apply the past mindset of a “balanced budget” to the Financial Performance budget may result in a view that consumer charges will need to be increased to cover the depreciation. This may not be the case, since a deficit on the Financial Performance budget does not necessarily mean that the budget is not funded.

INCOME

- **Property Rates:**
2015/2016: R35 948 856
2016/2017: R38 321 480
- **Electricity:**
2015/2016: R69 513 756
2016/2017: R70 710 669
- **Water:**
2015/2016: R32 153 458
2016/2017: R31 884 563

- **Sewerage:**
2015/2016: R13 095 362
2016/2017: R13 983 290

- **Refuse:**
2015/2016: R15 098 825
2016/2017: R16 133 191

The following Grants were included in the operational income budget.

Equitable share	R38 318 000
FMG	R1 810 000
EPWP	R1000 000
Library	R1 669 000

All expenditure were kept in the level of inflation which is 6.6%

The following percentages were calculated in respect of the total expenditure budget.

Summary of Expenditure		
Expenditure By Type	Amount	Percentage
Employee related costs	72 260 113	24%
Remuneration of councillors	5 367 517	2%
Debt impairment	24 212 153	8%
Depreciation & asset impairment	40 915 609	14%
Finance charges	10 000	0%
Bulk purchases	95 602 830	32%
Other materials	10 390 595	3%
Contracted services	383 890	0%
Other expenditure	50 133 543	17%
Total	299 276 250	100%

The following increase was applied as per directives from Nersa, DWA and Circular 79 respectively.

Bulk Water	7.4%
Bulk Electricity	9.4%
Salaries	7%

The following departments are the main source of service delivery within the Municipality therefore there should always have a Surplus when preparing their budget.

Description	Revenue	Expenditure	Surplus/(Deficit)
Electricity	70 803 469	79 384 421	-8 580 953
Water	31 885 718	37 628 631	-5 742 913
Sanitation	13 983 290	9 849 438	4 133 851
Refuse Removal	16 633 449	13 449 521	3 183 929

CAPITAL BUDGET 2016/17

Capital Expenditure 2016-17				
	DRAFT BUDGET	FUNDING	FINAL BUDGET	FUNDING
OFFICE OF THE MUNICIPAL MANAGER				
Planning and Development				
Water and Sewerage - Projects	14 644 000	MIG	13 927 000	MIG
Water and Sewerage - Projects	1 450 000	ACIP		
Electricity Projects	3 000 000	DOE	-	
Total	19 094 000		13 927 000	
CORPORATE SERVICES				
MANAGER: CORPORATE SERV				
Business Improvements through technology	200 000	MSIG	-	
ICT Environment SCOA compliant	350 000	MSIG	-	
Total	550 000			
COMMUNITY SERVICES: COM				
Community Services				
Libraries				
Equipment	350 000	Library Grant	233 000	Library Grant
Grand Total	19 994 000		14 160 000	

The municipality's capital budget consists only from Government funded grants.

The municipality will no longer receive from for MSIG and DOE and therefore projects to be funded from these grants have been removed.

No formal letter stating funding to be received from DWA has been received and projects to be funded from the grant have been removed.

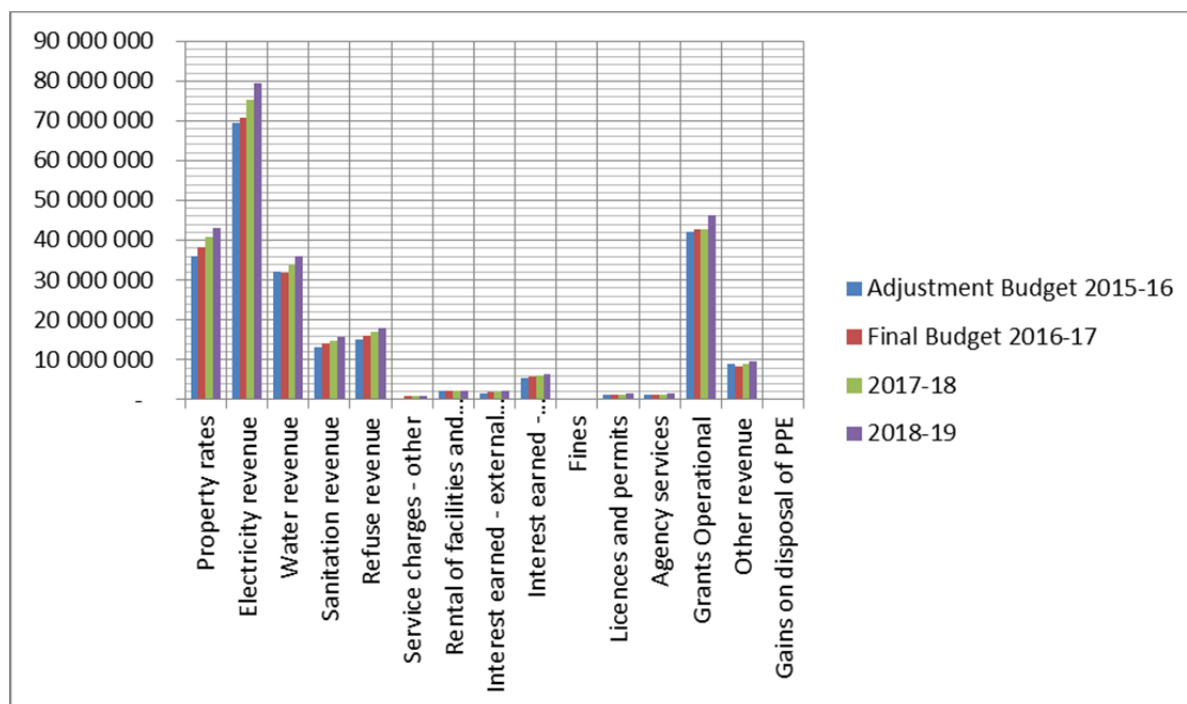
The municipality currently has a high a need for capital projects as well as refurbishment of existing assets but due to the municipality financial position are the municipality to fund this from own funds.

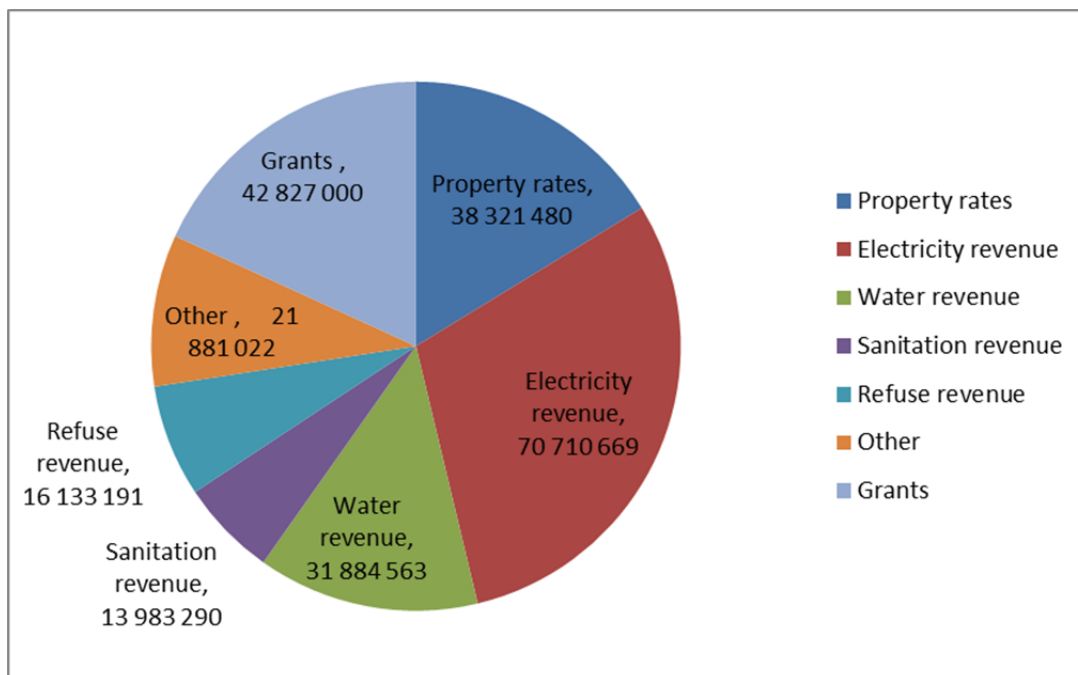
1.3 OPERATING REVENUE

Table 1 Breakdown of the operating revenue over the medium-term

Summary of Revenue 2015 to 2019				
Revenue By Source	Adjustment Budget 2015-16	Final Budget 2016-17	2017-18	2018-19
Property rates	35 948 856	38 321 480	40 697 412	43 098 560
Service charges - electricity revenue	69 513 756	70 710 669	75 094 731	79 525 320
Service charges - water revenue	32 153 472	31 884 563	33 861 406	35 859 229
Service charges - sanitation revenue	13 095 362	13 983 290	14 850 253	15 726 418
Service charges - refuse revenue	15 098 825	16 133 191	17 133 449	18 144 322
Service charges - other		868 033	921 851	976 240
Rental of facilities and equipment	2 315 105	2 088 306	2 217 780	2 348 630
Interest earned - external investments	1 593 948	1 923 125	2 042 359	2 162 858
Interest earned - outstanding debtors	5 424 634	5 706 963	6 060 794	6 418 381
Fines	173 322	179 450	190 576	201 820
Licences and permits	1 263 775	1 331 102	1 413 631	1 497 035
Agency services	1 211 949	1 330 858	1 413 371	1 496 760
Transfers recognised - operational	42 045 081	42 827 000	42 765 000	46 192 000
Other revenue	8 922 601	8 453 185	8 977 283	9 506 943
Gains on disposal of PPE	117 175			
Total	228 877 861	235 741 215	247 639 896	263 154 515

The following graph is a breakdown of the operational revenue per main category for the 2016/17 financial year.





Property Rates, services charges relating to electricity, water, sanitation and refuse removal constitutes the biggest component of the revenue basket of the Municipality totaling R165 million for the 2015/16 financial year and increasing to R171 million by 2016/17. For the outer years it increases to R182 million and R192 respectively.

Operational grants and subsidies amount to R42 827 million, R42 765 million and R46 192 million for each of the respective financial years of the MTREF.

Other revenue contributes R21 881, R23 237 and R24 609 for the 2016-17 and outer financial years.

General Notes on Revenue

The biggest increases in revenue from the adjustment budget of 2015-16 was in the service charges however water revenue have been re-assess and previous years trends as well as the current years trend shows that the municipality must lower the revenue to be received as the figure was unrealistic.

NC062 Nama Khoi - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		34 768	36 261	38 829	40 332	40 332	40 332	41 128	42 765	46 192
Local Government Equitable Share		32 468	33 821	35 295	36 727	36 727	36 727	38 318	40 620	43 792
Finance Management		1 500	1 550	1 600	1 675	1 675	1 675	1 810	2 145	2 400
Municipal Systems Improvement		800	890	934	930	930	930			
EPWP				1 000	1 000	1 000	1 000	1 000		
Other transfers/grants [insert description]										
Provincial Government:		6 846	1 106	1 067	1 129	1 129	1 129	1 699	-	-
Housing		1 176	1 106							
Sport and Recreation										
Library		5 670		1 067	1 129	1 129	1 129	1 699		
District Municipality:		-	-	-	450	450	450	-	-	-
NDM					450	450	450			
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Operating Transfers and Grants	5	41 614	37 367	39 896	41 911	41 911	41 911	42 827	42 765	46 192
Capital Transfers and Grants										
National Government:		22 088	28 274	16 979	30 851	21 433	21 433	13 927	17 841	16 451
Municipal Infrastructure Grant (MIG)		1 000	12 000	13 979	14 245	14 245	14 245	13 927	14 841	15 451
INEP		16 088	15 274	1 000	6 000	6 000	6 000	-	3 000	1 000
ACIP		1 000	1 000							
		4 000		2 000	10 606	1 188	1 188			
Provincial Government:		-	-	-	-	-	290	233	-	-
Library							290	233		
District Municipality:		-	-	-	-	-	500	-	-	-
NDM							500			
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Capital Transfers and Grants	5	22 088	28 274	16 979	30 851	21 433	22 223	14 160	17 841	16 451
TOTAL RECEIPTS OF TRANSFERS & GRANTS		63 702	65 641	56 875	72 762	63 344	64 134	56 987	60 606	62 643

NC062 Nama Khoi - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand										
Revenue by Vote	1									
Vote 1 - Municipal Manager		1 585	4 651	1 025	1 734	2 015	2 015	1 542	1 638	1 734
Vote 2 - Financial Services		57 774	68 850	79 637	95 112	104 908	104 908	86 319	88 953	95 105
Vote 3 - Corporate Services		3 562	486	423	9 605	9 131	9 131	8 749	9 291	9 839
Vote 4 - Community Services: Community Development		15 201	12 171	11 014	24 680	17 665	17 665	20 027	21 022	22 262
Vote 5 - Community Services: Public Safety		2 307	2 409	2 469	2 581	2 402	2 402	2 618	2 780	2 944
Vote 6 - Electrical Engineering Services		70 508	66 238	61 566	73 566	69 594	69 594	70 803	78 193	80 630
Vote 7 - Infrastructure, Engineering & Technical Services		37 295	53 076	34 761	67 990	45 303	45 303	59 843	63 603	67 090
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	188 231	207 881	190 896	275 270	251 018	251 018	249 901	265 481	279 606
Expenditure by Vote <i>to be appropriated</i>	1									
Vote 1 - Municipal Manager		20 972	50 834	39 368	16 396	17 886	17 886	17 127	18 189	19 262
Vote 2 - Financial Services		20 669	26 885	27 089	67 725	70 974	70 974	88 226	93 696	99 224
Vote 3 - Corporate Services		14 928	18 163	16 020	17 433	17 089	17 089	20 768	22 056	23 357
Vote 4 - Community Services: Community Development		26 397	60 871	50 490	18 889	21 629	21 629	24 067	25 559	27 067
Vote 5 - Community Services: Public Safety		7 644	7 926	6 028	5 794	6 864	6 864	6 504	6 908	7 315
Vote 6 - Electrical Engineering Services		57 926	64 077	60 958	93 562	77 333	77 333	79 384	84 306	89 280
Vote 7 - Infrastructure, Engineering & Technical Services		46 638	58 731	53 914	68 250	62 421	62 421	63 199	67 117	71 077
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	195 174	287 487	253 867	288 050	274 196	274 196	299 276	317 831	336 583
Surplus/(Deficit) for the year	2	(6 943)	(79 606)	(62 971)	(12 781)	(23 178)	(23 178)	(49 375)	(52 350)	(56 978)

**NAMA KHOI MUNICIPALITY PROPOSED TARIFF INCREASES FOR THE
2016/17 FINANCIAL YEAR**

Category	Ratio	Current Tariff (1 July 2015)	Proposed tariff (from 1 July 2016)
		C	C
Residential properties	1:1	0.01617	0.01724
State owned properties	1:1.30	0.02226	0.02373
Business & Commercial	1:1.30	0.02226	0.02373
Agricultural	1:0.25	0.00697	0.00074
Industrial	1:1.30	0.02226	0.02373

2. General Tariffs

It is recommended:

That the general tariffs and charges, at an average increase of 6.6% as reflected in the Tariffs Booklet, be approved for the 2016/17 budget year.

3. Water Tariffs

It is recommended:

- (i) That, the same water tariffs structure be kept for the 2016/17 financial year
- (ii) That, the water tariffs for 2016/17 be applicable from the consumer month of July 2016;
- (iii) That, for the calculation of water accounts the consumer month will be the period between the successive monthly readings irrespective of the period between reading dates and
- (iv) That the following charges and prices, excluding VAT, in connection with the supply and consumption of water are submitted for approval.

CATEGORY	CURRENT TARIFFS	PROPOSED TARIFFS	% Change
	2015/16	2016/17	
	Rand per kℓ	Rand per kℓ	
INDIGENT			
SUBSIDISED			
(i) 1 to 6 kℓ	14.42	15.86	10%
(ii) 7 to 15 kℓ	14.56	16.01	10%
RESIDENTIAL			
(i) 1 to 6 kℓ per 30-day period	14.42	15.86	10%
(ii) 7 to 15 kℓ per 30-day period	14.56	16.01	10%
(iii) 16 to 30 kℓ per 30-day period	16.61	18.27	10%
(iv) 31 to 60 kℓ per 30-day period	18.71	20.58	10%
(v) 61 < kℓ per 30-day period	19.21	21.19	10%
NON-RESIDENTIAL: Small Business			
(i) 1 to 10 kℓ per 30-day period	50.23	55.33	10%
Big Business			
(i) 1 to 9999 kℓ per 30-day period	18.22	20.04	10%

Tariff A2: Unmetered Erf Used for Residential Purposes Only.

Fixed amount: R98.07 per month

Tariff A3: Unimproved Erf

3.1 Unimproved erf which may be used for residential purposes only: Minimum charge: R32.37 per month

3.2 Any other unimproved erf: Minimum charge: 290.66 per month

Tariff A4: Directorates of Council

Water consumed: Purchase price to be used per kilolitre per month

Tariff A5: Any Other Point where Water is supplied not mentioned in Tariffs A1, A2, A3 and A4 per Water Meter:

4. Sanitation Tariffs

It is recommended:

(a) Sanitary Consumption Tariffs:

(i) That the following charges and prices, excluding VAT, in connection with the supply and consumption of sanitation are submitted for approval for implementation on 1 July 2016.

CATEGORY	PROPOSED TARIFF		
	2015/16	2016/17	% Change
Domestic	R 115.40	123.03	6.6%
Indigent	R 115.40	123.03	6.6%
Business	R 243.52	259.60	6.6%
Business Extra	R 138.74	147.90	6.6%
Each Urinal	R 56.47	60.18	6.6%
Schools	R 71.54	76.27	6.6%
Bucket	R 56.11	59.81	6.6%
Septic Tanks Domestic <5000	R 138.39	147.53	6.6%
Septic Tanks Domestic >5000	R 248.04	264.41	6.6%
Septic Tanks Business <5000	R 248.04	264.41	6.6%
Septic Tanks Business >5000	R 472.09	503.25	6.6%
Indigent Septic Tanks	R 90.95	96.95	6.6%
Dry Sanitation	R 20.53	21.89	6.6%

Tariff AA2: Unmetered Erf Used for Residential Purposes Only.

Not Applicable.

Tariff AA3: Unimproved Erf

4.1 Unimproved erf which may be used for residential purposes only: Minimum charge: R 16.10 per month

4.2 Any other unimproved erf: Minimum charge: R 144.52 per month

Tariff AA4: Directorates of Council

Sewerage tariff for the Municipality will be applicable at a rate of R11.20

5. Refuse Removal Tariffs

It is recommended:

(a) Increase of 6.6% be implemented on refuse removal tariffs

(b) Refuse Removal Tariffs:

(i) That, the refuse removal tariffs for 2016/17 be applicable from the consumer month of July 2016;

(ii) That the following charges and prices, excluding VAT, in connection with the supply of refuse removal services are submitted for approval.

	TARIFF	2015/16	Proposed Tariff 2016/2017	Difference increase
Domestic	R	90.00	95.95	6.6%
Indigent	R	90.00	95.95	6.6%
FOOD BUSSINESS ONLY FOOD PREMISES (2 x p.w.per 85 liter container)	R	1051.90	1121.31	6.6%
General Bussiness Refuse(2 x p.w. per 85 liter container)	R	660.85	704.47	6.6%
(c) Schools, Educational Institutions , and Welfare Organisations (1 times p.w. per 85 liter)	R	338.26	360.57	6.6%
Garden Refuse	R	209.02	222.80	6.6%

5.1 Different tariffs for different categories as per proposed refuse tariff policy

6. Housing Rental Tariffs

It is recommended that all existing housing contract be terminated and a new contract be entered where market related tariff should be applied.

7. Electricity Tariffs

It is recommended:

(i) That, the same electricity tariffs structure be kept for the 2016/17 financial year

(ii) That, the electricity tariffs for 2016/17 be applicable from the consumer month of July 2016;

(iii) That, for the calculation of electricity accounts the consumer month will be the period between the successive monthly readings irrespective of the period between reading dates and

(iv) That the following charges and prices, excluding VAT, in connection with the supply and consumption of electricity are submitted for approval.

1.4 OPERATING EXPENDITURE

The operating expenditure budget increased from R274 195 million in 2015/16 to R299 276 million (representing an increase of 9.1% (R25 081 million) in 2016/17, R317 831 million and R336 583 million respectively for the outer two years of the MTREF period. The following table is a high level summary of the MTREF budget 2015/16 to 2018/19.

Expenditure By Type	Original Budget 2015-16	Adjustment Budget 2015-16	Final Budget 2016-17	2017-18	2018-19
Employee related costs	64 636 691	69 059 933	72 260 113	76 740 240	81 267 915
Remuneration of councillors	4 844 374	5 106 751	5 367 517	5 700 304	6 036 621
Debt impairment	8 517 765	8 517 768	24 212 153	25 713 306	27 230 391
Depreciation & asset impairment	38 382 377	38 382 372	40 915 609	43 452 376	46 016 066
Finance charges	2 155 295	78 225	10 000	10 620	11 247
Bulk purchases	117 028 580	96 285 518	95 602 830	101 530 205	107 520 487
Other materials	10 677 486	9 274 921	10 390 595	11 034 812	11 685 866
Contracted services	2 619 612	1 767 679	383 890	407 692	431 745
Other expenditure	39 188 273	45 722 592	50 133 543	53 241 822	56 383 090
Total Expenditure	288 050 453	274 195 758	299 276 250	317 831 378	336 583 429

Operating Expenditure Budget - Highlights

The following are the highlights of the operating expenditure budget:

Personnel Costs

Personnel costs increase by 4.6% (R3 200 million) based on the 2015/16 approved adjustment budget of R69 060 million to R72 260 million in 2016/17. This expenditure category constitutes 24% of the operating budget. The allocation for the two outer years of the MTREF period is R76 740 million and R81 268 million respectively.

General Expenditure

General expenditure increase from R45 723 million in 2015-16 million to R50 134 million in the 2016/17 budget year. The allocation for the two outer years of the MTREF period is R53 242 million and R56 383 million respectively. It must be noted that Consultancy fees must was previously included under Contracted services this have been corrected in the Final Budget.

Bulk purchases

Bulk purchases (water and electricity) decrease by (R682 thousand) against the 2015/16 budget to the proposed amount of 95 602 million for the 2016/17 budget year. The allocation for the two outer years of the MTREF period is R101 530 million and R107 520 million respectively. Bulk purchases takes up approximately 32% of the operating budget for 2016/17. It must be noted that the adjustment budget amount included repayment of agreement amounts and the Final Budget figure is based on the bulk purchases with the proposed increases.

Interest on External Borrowing

Interest on external borrowing budget is R10 000 for the 2016/17 budget year and R10 620 and R11 247 for the respective outer years.

Depreciation & asset impairment

Depreciation & asset impairment is R40 916 million for the 2016/17 budget year and R43 452 million and R46 016 million for the respective outer years.

Repairs and Maintenance

Other materials is R10 391 million for the 2016/17 budget year and R11 035 million and R11 686 million for the respective outer years. It must be noted that the municipality budgeted for the need in the draft budget but due to financial constraints and funding the figures had to be revised in the Final Budget.

Debt Impairment

Debt impairment for the 2016/17 is R24 212 million. The outlook in the provision amount for the two outer years of the MTREF period is R25 713 million and R27 230 million respectively

General Expenses

General Expenses increase from the Adjustment Budget 2015-16 amount of R45 723 to R50 134, it must be noted that free basic services have been corrected from the draft budget amount and Consultancy services have been corrected from Contracted Services. The outer figures are R53 241 Million and R56 383 million respectively.

1.5 CAPITAL BUDGET

NC062 Nama Khoi - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure - to be appropriated	2										
Vote 1 - Municipal Manager		-	-	3 507	-	86	86	86	-	-	-
Vote 2 - Financial Services		-	-	-	-	17	17	17	-	-	-
Vote 3 - Corporate Services		136	537	220	-	830	830	830	-	-	-
Vote 4 - Community Services: Community Development		4 266	1 904	-	1 276	1 801	1 801	1 801	233	-	-
Vote 5 - Community Services: Public Safety		-	-	-	-	29	29	29	-	-	-
Vote 6 - Electrical Engineering Services		-	-	830	6 000	6 343	6 343	6 343	-	3 000	1 000
Vote 7 - Infrastructure, Engineering & Technical Services		17 282	18 552	10 317	23 635	14 219	14 219	14 219	13 927	14 841	15 451
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	21 684	20 993	14 874	30 911	23 325	23 325	23 325	14 160	17 841	16 451
Single-year expenditure - to be appropriated	2										
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 2 - Financial Services		-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 4 - Community Services: Community Development		-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services: Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 6 - Electrical Engineering Services		-	-	-	-	-	-	-	-	-	-
Vote 7 - Infrastructure, Engineering & Technical Services		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Vote		21 684	20 993	14 874	30 911	23 325	23 325	23 325	14 160	17 841	16 451
Capital Expenditure - Standard											
<i>Governance and administration</i>		136	537	3 726	-	933	933	933	-	-	-
Executive and council				3 507		86	86	86			
Budget and treasury office						17	17	17			
Corporate services		136	537	220		830	830	830	-		
<i>Community and public safety</i>		4 266	1 904	-	1 276	1 830	1 830	1 830	233	-	-
Community and social services		4 266	1 904			350	350	350	233		
Sport and recreation					1 276	1 451	1 451	1 451			
Public safety						29	29	29			
Housing						-	-	-			
Health						-	-	-			
<i>Economic and environmental services</i>		17 282	18 552	10 147	4 612	4 612	4 612	4 612	6 000	-	-
Planning and development											
Road transport		17 282	18 552	10 147	4 612	4 612	4 612	4 612	6 000		
Environmental protection											
<i>Trading services</i>		-	-	1 000	24 964	15 889	15 889	15 889	7 927	17 841	16 451
Electricity				830	6 000	6 343	6 343	6 343	-	3 000	1 000
Water				170	1 105	1 105	1 105	1 105			
Waste water management					17 859	8 441	8 441	8 441	7 927	14 841	15 451
Waste management						62	62	62			
<i>Other</i>					60	-	-	-			
Total Capital Expenditure - Standard	3	21 684	20 993	14 874	30 911	23 325	23 325	23 325	14 160	17 841	16 451
Funded by:											
National Government		17 418	20 456	14 579	30 851	21 350	21 350	21 350	13 927	17 841	16 451
Provincial Government						290	290	290	233		
District Municipality				64		500	500	500			
Other transfers and grants						-	-	-			
Transfers recognised - capital	4	17 418	20 456	14 643	30 851	22 140	22 140	22 140	14 160	17 841	16 451
Public contributions & donations	5					-	-	-			
Borrowing	6					-	-	-			
Internally generated funds		4 266	537	231	60	1 185	1 185	1 185			
Total Capital Funding	7	21 684	20 993	14 874	30 911	23 325	23 325	23 325	14 160	17 841	16 451

SUMMARY OF THE BUDGET

The projected financial outcome of this budget at the end of the 2016/1715 budget year can be summarized as follows (See table A1):

NC062 Nama Khoi - Table A1 Budget Summary

Description	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Financial Performance										
Property rates	21 143	28 344	35 814	35 949	35 949	35 949	35 949	38 321	40 697	43 099
Service charges	94 434	102 891	96 775	131 811	129 861	129 861	129 861	133 580	141 862	150 232
Investment revenue	2 416	707	1 532	679	1 594	1 594	1 594	1 923	2 042	2 163
Transfers recognised - operational	35 335	42 109	39 002	42 002	42 045	42 045	42 045	42 827	42 765	46 192
Other own revenue	10 285	9 468	9 746	33 978	19 429	19 429	19 429	19 090	20 273	21 470
Total Revenue (excluding capital transfers and contributions)	163 614	183 519	182 869	244 419	228 878	228 878	228 878	235 741	247 640	263 155
Employee costs	63 517	68 471	64 174	64 637	69 060	69 060	69 060	72 260	76 740	81 268
Remuneration of councillors	4 685	4 446	4 739	4 844	5 107	5 107	5 107	5 368	5 700	6 037
Depreciation & asset impairment	15 625	38 115	38 167	38 382	38 382	38 382	38 382	40 916	43 452	46 016
Finance charges	2 704	4 992	7 085	2 155	78	78	78	10	11	11
Materials and bulk purchases	80 451	88 544	88 430	127 706	105 560	105 560	105 560	105 993	112 565	119 206
Transfers and grants	4 120	-	-	-	-	-	-	-	-	-
Other expenditure	24 072	82 919	51 271	50 326	56 008	56 008	56 008	74 730	79 363	84 045
Total Expenditure	195 174	287 487	253 867	288 050	274 196	274 196	274 196	299 276	317 831	336 583
Surplus/(Deficit)	(31 560)	(103 968)	(70 998)	(43 632)	(45 318)	(45 318)	(45 318)	(63 535)	(70 191)	(73 429)
Transfers recognised - capital	24 618	24 361	8 027	30 851	22 140	22 140	22 140	14 160	17 841	16 451
Contributions recognised - capital & contributed a	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(6 943)	(79 606)	(62 971)	(12 781)	(23 178)	(23 178)	(23 178)	(49 375)	(52 350)	(56 978)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(6 943)	(79 606)	(62 971)	(12 781)	(23 178)	(23 178)	(23 178)	(49 375)	(52 350)	(56 978)
Capital expenditure & funds sources										
Capital expenditure	21 684	20 993	14 874	30 911	23 325	23 325	23 325	14 160	17 841	16 451
Transfers recognised - capital	17 418	20 456	14 643	30 851	22 140	22 140	22 140	14 160	17 841	16 451
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 266	537	231	60	1 185	1 185	1 185	-	-	-
Total sources of capital funds	21 684	20 993	14 874	30 911	23 325	23 325	23 325	14 160	17 841	16 451
Financial position										
Total current assets	55 937	46 855	53 465	115 869	115 869	115 869	115 869	30 870	32 105	35 736
Total non current assets	386 836	606 930	574 637	608 783	608 783	608 783	608 783	603 253	640 655	678 453
Total current liabilities	109 185	157 855	192 499	115 567	115 567	115 567	115 567	158 726	168 137	178 057
Total non current liabilities	33 636	36 967	39 612	39 035	39 035	39 035	39 035	39 696	42 157	44 645
Community wealth/Equity	299 952	458 963	395 992	570 049	570 049	570 049	570 049	435 701	462 465	491 488
Cash flows										
Net cash from (used) operating	29 128	29 703	24 732	19 654	16 900	16 900	16 900	8 299	17 362	18 350
Net cash from (used) investing	(30 362)	(20 788)	(11 743)	(22 111)	(23 325)	(23 325)	(23 325)	(14 160)	(17 841)	(16 451)
Net cash from (used) financing	(4 236)	(1 781)	(2 193)	(1 590)	(930)	(930)	(930)	(405)	-	-
Cash/cash equivalents at the year end	12 091	19 224	30 020	907	(527)	(527)	(527)	3 229	2 750	4 649
Cash backing/surplus reconciliation										
Cash and investments available	12 091	19 224	30 020	28 913	28 913	28 913	28 913	3 250	2 773	4 674
Application of cash and investments	60 869	126 704	163 535	22 445	24 053	24 053	24 053	129 460	137 486	145 598
Balance - surplus (shortfall)	(48 779)	(107 480)	(133 514)	6 468	4 860	4 860	4 860	(126 209)	(134 713)	(140 925)
Asset management										
Asset register summary (WDV)	411 122	464 327	385	451	8 816	8 816	586 959	586 959	604 822	621 296
Depreciation & asset impairment	15 625	38 115	38 167	38 382	38 382	38 382	40 916	40 916	43 452	46 016
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	10 677	9 275	9 275	10 391	10 391	11 035	11 686
Free services										
Cost of Free Basic Services provided	0	0	0	303	813	813	954	954	1 013	1 073
Revenue cost of free services provided	1 009	-	-	-	-	-	1 282	1 282	-	-
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewage:	0	0	0	0	0	0	0	0	0	0
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	11	11	11	11	11	11	11	11	12	13

Table A1 is a budget summary and provides a concise overview of the municipalities budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).

2. The table provides an overview of the amount approved by council for operating performance, resources deployed to capital expenditure, financial positions, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.

3. Financial management reforms emphasize the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:

- a. The operating surplus/deficit (after Total Expenditure) is positive over the MTREF
- b. Capital expenditure is balanced by capital funding sources, of which
 - i. Transfers recognized is reflected on the Financial Performance Budget
 - ii. Borrowing is incorporated in the net cash from financing on the Cash Flow Budget
 - iii. Internally generated funds are financed from a combination of the current operating surplus and accumulated cash-backed surpluses from previous years. The amount is incorporated in the Net cash from investing on the Cash Flow remains, and is improving indicates that the necessary cash resources are available to fund the Capital Budget.

4. The Cash backing/surplus reconciliation shows that in previous financial years the municipality was not paying much attention to managing this aspect of its finances, and consequently was not paying much attention to managing this aspect of its finances, and consequently many of its obligations are not cash-backed. These places the municipality in a very vulnerable financial position, as the recent slow-down in revenue collections highlighted. Consequently Council has taken a deliberate decision to ensure adequate cash-backing for all material obligations with the development of the final Funding and Reserves Policy. This cannot be achieved in one financial year. The municipality is to strive to have all of its reserves to be backed up by cash in the medium to long term period.

1.6 BUDGET RESOLUTIONS

Council Resolutions

On 30 March 2016 the Council of Nama Khoi Local Municipality met in the Council Chambers of Nama Khoi Municipality to consider the final budget of the municipality for the financial year 2016/17. The Council to adopt the following resolutions:

The Council of Nama Khoi Local Municipality, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) table:

Approved Council Resolution to be included with the Budget Documentation

The Council of Nama Khoi Local Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) revised and adopts with effect from 1 July 2016:

All Policies will be stipulated in the Council Resolution

NC062 Nama Khoi - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand	1									
Revenue - Standard										
<i>Governance and administration</i>		62 921	73 986	81 086	106 452	116 054	116 054	96 610	99 882	106 679
Executive and council		1 585	4 651	1 025	1 734	2 015	2 015	1 542	1 638	1 734
Budget and treasury office		57 774	68 850	79 637	95 112	104 908	104 908	86 319	88 953	95 105
Corporate services		3 562	486	423	9 605	9 131	9 131	8 749	9 291	9 839
<i>Community and public safety</i>		9 221	5 640	4 018	7 013	4 915	4 915	5 957	6 079	6 437
Community and social services		1 535	1 712	1 453	3 038	2 408	2 408	3 251	3 205	3 394
Sport and recreation		5 379	1 517	96	1 394	105	105	88	93	99
Public safety		2 307	2 409	2 469	2 581	2 402	2 402	2 618	2 780	2 944
Housing		-	-	-	-	-	-	-	-	-
Health		-	2	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		3 169	19 898	7 081	4 612	44	44	47	50	53
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		3 162	19 898	7 081	4 612	44	44	47	50	53
Environmental protection		6	-	-	-	-	-	-	-	-
<i>Trading services</i>		112 614	108 214	98 660	157 132	129 952	129 952	147 233	159 412	166 375
Electricity		70 508	66 238	61 566	73 566	69 594	69 594	70 803	78 193	80 630
Water		26 939	26 203	19 432	33 503	32 163	32 163	31 886	33 863	35 861
Waste water management		7 193	6 976	8 248	29 876	13 095	13 095	27 910	29 691	31 177
Waste management		7 974	8 798	9 414	20 187	15 099	15 099	16 633	17 665	18 707
<i>Other</i>	4	307	142	51	62	53	53	55	59	62
Total Revenue - Standard	2	188 231	207 881	190 896	275 270	251 018	251 018	249 901	265 481	279 606
Expenditure - Standard										
<i>Governance and administration</i>		56 568	95 882	82 478	101 555	106 573	106 573	126 121	133 941	141 843
Executive and council		20 972	50 834	39 368	16 396	18 509	18 509	17 127	18 189	19 262
Budget and treasury office		20 669	26 885	27 089	67 725	70 974	70 974	88 226	93 696	99 224
Corporate services		14 928	18 163	16 020	17 433	17 089	17 089	20 768	22 056	23 357
<i>Community and public safety</i>		14 807	19 342	12 779	14 672	14 711	14 711	17 062	18 120	19 189
Community and social services		5 540	4 689	4 757	7 129	6 652	6 652	8 329	8 845	9 367
Sport and recreation		1 622	6 727	1 995	1 749	1 818	1 818	2 229	2 367	2 506
Public safety		7 644	7 926	6 028	5 794	6 240	6 240	6 504	6 908	7 315
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	(1)	-	-	-	-	-	-
<i>Economic and environmental services</i>		11 351	12 595	15 975	17 805	15 677	15 677	15 721	16 696	17 681
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		11 351	12 595	15 975	17 805	15 677	15 677	15 721	16 696	17 681
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		111 998	159 440	142 472	153 786	137 183	137 183	140 312	149 011	157 803
Electricity		57 926	64 077	60 958	93 562	77 333	77 333	79 384	84 306	89 280
Water		29 406	40 088	32 466	42 367	37 702	37 702	37 629	39 962	42 319
Waste water management		5 880	6 047	5 473	8 078	9 042	9 042	9 849	10 460	11 077
Waste management		18 786	49 227	43 575	9 778	13 106	13 106	13 450	14 283	15 126
<i>Other</i>	4	449	228	164	232	53	53	60	64	68
Total Expenditure - Standard	3	195 174	287 487	253 867	288 050	274 196	274 196	299 276	317 831	336 583
Surplus/(Deficit) for the year		(6 943)	(79 606)	(62 971)	(12 781)	(23 178)	(23 178)	(49 375)	(52 350)	(56 978)

NC062 Nama Khoi - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year	Budget Year
		Outcome	Outcome	Outcome	Budget	Budget	Forecast	2016/17	+1 2017/18	+2 2018/19
R thousand										
Revenue by Vote	1									
Vote 1 - Municipal Manager		1 585	4 651	1 025	1 734	2 015	2 015	1 542	1 638	1 734
Vote 2 - Financial Services		57 774	68 850	79 637	95 112	104 908	104 908	86 319	88 953	95 105
Vote 3 - Corporate Services		3 562	486	423	9 605	9 131	9 131	8 749	9 291	9 839
Vote 4 - Community Services: Community Development		15 201	12 171	11 014	24 680	17 665	17 665	20 027	21 022	22 262
Vote 5 - Community Services: Public Safety		2 307	2 409	2 469	2 581	2 402	2 402	2 618	2 780	2 944
Vote 6 - Electrical Engineering Services		70 508	66 238	61 566	73 566	69 594	69 594	70 803	78 193	80 630
Vote 7 - Infrastructure, Engineering & Technical Services		37 295	53 076	34 761	67 990	45 303	45 303	59 843	63 603	67 090
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	188 231	207 881	190 896	275 270	251 018	251 018	249 901	265 481	279 606
Expenditure by Vote <i>to be appropriated</i>	1									
Vote 1 - Municipal Manager		20 972	50 834	39 368	16 396	17 886	17 886	17 127	18 189	19 262
Vote 2 - Financial Services		20 669	26 885	27 089	67 725	70 974	70 974	88 226	93 696	99 224
Vote 3 - Corporate Services		14 928	18 163	16 020	17 433	17 089	17 089	20 768	22 056	23 357
Vote 4 - Community Services: Community Development		26 397	60 871	50 490	18 889	21 629	21 629	24 067	25 559	27 067
Vote 5 - Community Services: Public Safety		7 644	7 926	6 028	5 794	6 864	6 864	6 504	6 908	7 315
Vote 6 - Electrical Engineering Services		57 926	64 077	60 958	93 562	77 333	77 333	79 384	84 306	89 280
Vote 7 - Infrastructure, Engineering & Technical Services		46 638	58 731	53 914	68 250	62 421	62 421	63 199	67 117	71 077
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	195 174	287 487	253 867	288 050	274 196	274 196	299 276	317 831	336 583
Surplus/(Deficit) for the year	2	(6 943)	(79 606)	(62 971)	(12 781)	(23 178)	(23 178)	(49 375)	(52 350)	(56 978)

NC062 Nama Khoi - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand	1										
Revenue By Source											
Property rates	2	21 143	28 344	35 814	35 949	35 949	35 949	35 949	38 321	40 697	43 099
Property rates - penalties & collection charges									-	-	-
Service charges - electricity revenue	2	60 974	62 182	60 255	67 453	69 514	69 514	69 514	70 711	75 095	79 525
Service charges - water revenue	2	21 008	25 062	19 166	32 153	32 153	32 153	32 153	31 885	33 861	35 859
Service charges - sanitation revenue	2	5 927	6 849	7 940	12 017	13 095	13 095	13 095	13 983	14 850	15 726
Service charges - refuse revenue	2	7 974	8 798	9 414	20 187	15 099	15 099	15 099	16 133	17 133	18 144
Service charges - other		(1 449)	-	-					868	922	976
Rental of facilities and equipment		2 041	724	702	966	2 315	2 315	2 315	2 088	2 218	2 349
Interest earned - external investments		2 416	707	1 532	679	1 594	1 594	1 594	1 923	2 042	2 163
Interest earned - outstanding debtors		-	3 386	4 413	2 004	5 425	5 425	5 425	5 707	6 061	6 418
Dividends received		-	-	-		-	-	-	-	-	-
Fines		132	211	147	81	173	173	173	179	191	202
Licences and permits		1 121	1 161	1 256	1 342	1 264	1 264	1 264	1 331	1 414	1 497
Agency services		1 163	1 138	1 191	1 169	1 212	1 212	1 212	1 331	1 413	1 497
Transfers recognised - operational		35 335	42 109	39 002	42 002	42 045	42 045	42 045	42 827	42 765	46 192
Other revenue	2	5 829	2 718	2 038	28 416	8 923	8 923	8 923	8 453	8 977	9 507
Gains on disposal of PPE		-	129	-		117	117	117			
Total Revenue (excluding capital transfers and contributions)		163 614	183 519	182 869	244 419	228 878	228 878	228 878	235 741	247 640	263 155
Expenditure By Type											
Employee related costs	2	63 517	68 471	64 174	64 637	69 060	69 060	69 060	72 260	76 740	81 268
Remuneration of councillors		4 685	4 446	4 739	4 844	5 107	5 107	5 107	5 368	5 700	6 037
Debt impairment	3	1 365	24 518	22 713	8 518	8 518	8 518	8 518	24 212	25 713	27 230
Depreciation & asset impairment	2	15 625	38 115	38 167	38 382	38 382	38 382	38 382	40 916	43 452	46 016
Finance charges		2 704	4 992	7 085	2 155	78	78	78	10	11	11
Bulk purchases	2	74 513	81 412	79 372	117 029	96 286	96 286	96 286	95 603	101 530	107 520
Other materials	8	5 938	7 131	9 058	10 677	9 275	9 275	9 275	10 391	11 035	11 686
Contracted services		614	1 999	1 040	2 620	1 768	1 768	1 768	384	408	432
Transfers and grants		4 120	-	-	-	-	-	-	-	-	-
Other expenditure	4, 5	22 093	56 401	27 479	39 188	45 723	45 723	45 723	50 134	53 242	56 383
Loss on disposal of PPE		-	-	39							
Total Expenditure		195 174	287 487	253 867	288 050	274 196	274 196	274 196	299 276	317 831	336 583
Surplus/(Deficit)											
		(31 560)	(103 968)	(70 998)	(43 632)	(45 318)	(45 318)	(45 318)	(63 535)	(70 191)	(73 429)
Transfers recognised - capital		24 618	24 361	8 027	30 851	22 140	22 140	22 140	14 160	17 841	16 451
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-	-
Contributed assets											
Surplus/(Deficit) after capital transfers & contributions		(6 943)	(79 606)	(62 971)	(12 781)	(23 178)	(23 178)	(23 178)	(49 375)	(52 350)	(56 978)
Taxation											
Surplus/(Deficit) after taxation		(6 943)	(79 606)	(62 971)	(12 781)	(23 178)	(23 178)	(23 178)	(49 375)	(52 350)	(56 978)
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		(6 943)	(79 606)	(62 971)	(12 781)	(23 178)	(23 178)	(23 178)	(49 375)	(52 350)	(56 978)
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		(6 943)	(79 606)	(62 971)	(12 781)	(23 178)	(23 178)	(23 178)	(49 375)	(52 350)	(56 978)

NC062 Nama Khoi - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Municipal Manager		-	-	3 507	-	86	86	86	-	-	-
Vote 2 - Financial Services		-	-	-	-	17	17	17	-	-	-
Vote 3 - Corporate Services		136	537	220	-	830	830	830	-	-	-
Vote 4 - Community Services: Community Development		4 266	1 904	-	1 276	1 801	1 801	1 801	233	-	-
Vote 5 - Community Services: Public Safety		-	-	-	-	29	29	29	-	-	-
Vote 6 - Electrical Engineering Services		-	-	830	6 000	6 343	6 343	6 343	-	3 000	1 000
Vote 7 - Infrastructure, Engineering & Technical Services		17 282	18 552	10 317	23 635	14 219	14 219	14 219	13 927	14 841	15 451
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	21 684	20 993	14 874	30 911	23 325	23 325	23 325	14 160	17 841	16 451
Single-year expenditure to be appropriated	2										
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 2 - Financial Services		-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 4 - Community Services: Community Development		-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services: Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 6 - Electrical Engineering Services		-	-	-	-	-	-	-	-	-	-
Vote 7 - Infrastructure, Engineering & Technical Services		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Vote		21 684	20 993	14 874	30 911	23 325	23 325	23 325	14 160	17 841	16 451
Capital Expenditure - Standard											
<i>Governance and administration</i>		136	537	3 726	-	933	933	933	-	-	-
Executive and council				3 507		86	86	86			
Budget and treasury office						17	17	17			
Corporate services		136	537	220		830	830	830			
<i>Community and public safety</i>		4 266	1 904	-	1 276	1 830	1 830	1 830	233	-	-
Community and social services		4 266	1 904			350	350	350	233		
Sport and recreation					1 276	1 451	1 451	1 451			
Public safety						29	29	29			
Housing						-	-	-			
Health						-	-	-			
<i>Economic and environmental services</i>		17 282	18 552	10 147	4 612	4 612	4 612	4 612	6 000	-	-
Planning and development											
Road transport		17 282	18 552	10 147	4 612	4 612	4 612	4 612	6 000		
Environmental protection											
<i>Trading services</i>		-	-	1 000	24 964	15 889	15 889	15 889	7 927	17 841	16 451
Electricity				830	6 000	6 343	6 343	6 343	-	3 000	1 000
Water				170	1 105	1 105	1 105	1 105			
Waste water management					17 859	8 441	8 441	8 441	7 927	14 841	15 451
Waste management						-	-	-			
<i>Other</i>					60	62	62	62			
Total Capital Expenditure - Standard	3	21 684	20 993	14 874	30 911	23 325	23 325	23 325	14 160	17 841	16 451
Funded by:											
National Government		17 418	20 456	14 579	30 851	21 350	21 350	21 350	13 927	17 841	16 451
Provincial Government						290	290	290	233		
District Municipality				64		500	500	500			
Other transfers and grants						-	-	-			
Transfers recognised - capital	4	17 418	20 456	14 643	30 851	22 140	22 140	22 140	14 160	17 841	16 451
Public contributions & donations	5					-	-	-			
Borrowing	6					-	-	-			
Internally generated funds		4 266	537	231	60	1 185	1 185	1 185			
Total Capital Funding	7	21 684	20 993	14 874	30 911	23 325	23 325	23 325	14 160	17 841	16 451

NC062 Nama Khoi - Table A6 Budgeted Financial Position

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand											
ASSETS											
Current assets											
Cash		921	3 691	5 956	28 913	28 913	28 913	28 913	3 229	2 750	4 649
Call investment deposits	1	11 170	15 533	24 065	-	-	-	-	22	23	24
Consumer debtors	1	24 457	14 628	11 239	73 686	73 686	73 686	73 686	17 567	18 656	19 757
Other debtors		18 023	11 988	11 196	12 055	12 055	12 055	12 055	8 785	9 330	9 880
Current portion of long-term receivables		271	66	49					-	-	-
Inventory	2	1 095	949	961	1 215	1 215	1 215	1 215	1 268	1 347	1 426
Total current assets		55 937	46 855	53 465	115 869	115 869	115 869	115 869	30 870	32 105	35 736
Non current assets											
Long-term receivables		494	472	784	472	472	472	472	653	693	734
Investments									-	-	-
Investment property		265	254	243	254	254	254	254	243	258	273
Investment in Associate									-	-	-
Property, plant and equipment	3	385 931	606 007	573 469	607 860	607 860	607 860	607 860	602 243	639 582	677 317
Agricultural											
Biological											
Intangible		146	197	142	197	197	197	197	115	122	129
Other non-current assets											
Total non current assets		386 836	606 930	574 637	608 783	608 783	608 783	608 783	603 253	640 655	678 453
TOTAL ASSETS		442 773	653 785	628 103	724 652	724 652	724 652	724 652	634 123	672 760	714 190
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4	2 400	2 204	1 035	-	-	-	-	405	-	-
Consumer deposits		1 458	1 583	2 395	1 583	1 583	1 583	1 583	2 770	2 941	3 115
Trade and other payables	4	98 711	150 337	187 254	103 610	103 610	103 610	103 610	154 348	163 917	173 588
Provisions		6 615	3 731	1 815	10 374	10 374	10 374	10 374	1 204	1 279	1 354
Total current liabilities		109 185	157 855	192 499	115 567	115 567	115 567	115 567	158 726	168 137	178 057
Non current liabilities											
Borrowing		3 451	1 551	526	2 068	2 068	2 068	2 068	-	-	-
Provisions		30 185	35 417	39 085	36 967	36 967	36 967	36 967	39 696	42 157	44 645
Total non current liabilities		33 636	36 967	39 612	39 035	39 035	39 035	39 035	39 696	42 157	44 645
TOTAL LIABILITIES		142 821	194 822	232 110	154 603	154 603	154 603	154 603	198 422	210 295	222 702
NET ASSETS	5	299 952	458 963	395 992	570 049	570 049	570 049	570 049	435 701	462 465	491 488
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		299 952	458 963	395 992	570 049	570 049	570 049	570 049	435 701	462 465	491 488
Reserves	4	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5	299 952	458 963	395 992	570 049	570 049	570 049	570 049	435 701	462 465	491 488

NC062 Nama Khoi - Table A7 Budgeted Cash Flows

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates, penalties & collection charges		21 143	29 708	34 691	34 151	34 151	34 151	34 151	36 405	38 663	40 944
Service charges		79 404	81 589	91 621	125 220	124 166	124 166	124 166	126 901	134 769	142 720
Other revenue		10 285	11 348	19 084	30 553	12 512	12 512	12 512	12 714	13 502	14 299
Government - operating	1	59 953	76 827	88 319	42 002	42 045	42 045	42 045	42 827	45 482	48 166
Government - capital	1				22 111	22 140	22 140	22 140	14 160	17 841	16 451
Interest		2 416	707	1 532	2 683	6 668	6 668	6 668	7 249	7 698	8 152
Dividends									-	-	-
Payments											
Suppliers and employees		(141 370)	(165 485)	(203 430)	(236 502)	(224 704)	(224 704)	(224 704)	(231 946)	(240 582)	(252 370)
Finance charges		(2 704)	(4 992)	(7 085)	(565)	(78)	(78)	(78)	(10)	(10)	(11)
Transfers and Grants	1								-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		29 128	29 703	24 732	19 654	16 900	16 900	16 900	8 299	17 362	18 350
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE			205						-	-	-
Decrease (increase) in non-current debtors		(135)							-	-	-
Decrease (increase) other non-current receivables		(8 403)		(312)					-	-	-
Decrease (increase) in non-current investments									-	-	-
Payments											
Capital assets		(21 823)	(20 993)	(11 431)	(22 111)	(23 325)	(23 325)	(23 325)	(14 160)	(17 841)	(16 451)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(30 362)	(20 788)	(11 743)	(22 111)	(23 325)	(23 325)	(23 325)	(14 160)	(17 841)	(16 451)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		15							-	-	-
Borrowing long term/refinancing									-	-	-
Increase (decrease) in consumer deposits									-	-	-
Payments											
Repayment of borrowing		(4 251)	(1 781)	(2 193)	(1 590)	(930)	(930)	(930)	(405)	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(4 236)	(1 781)	(2 193)	(1 590)	(930)	(930)	(930)	(405)	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		(5 470)	7 133	10 797	(4 047)	(7 355)	(7 355)	(7 355)	(6 266)	(479)	1 899
Cash/cash equivalents at the year begin:	2	17 561	12 091	19 224	4 954	6 828	6 828	6 828	9 494	3 229	2 750
Cash/cash equivalents at the year end:	2	12 091	19 224	30 020	907	(527)	(527)	(527)	3 229	2 750	4 649

NC062 Nama Khoi - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	12 091	19 224	30 020	907	(527)	(527)	(527)	3 229	2 750	4 649
Other current investments > 90 days		-	(0)	-	28 006	29 440	29 440	29 440	22	23	24
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		12 091	19 224	30 020	28 913	28 913	28 913	28 913	3 250	2 773	4 674
Application of cash and investments											
Unspent conditional transfers		-	-	-	7 272	7 272	7 272	7 272	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2										
Other working capital requirements	3	60 869	126 704	163 535	15 174	16 782	16 782	16 782	129 460	137 486	145 598
Other provisions											
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		60 869	126 704	163 535	22 445	24 053	24 053	24 053	129 460	137 486	145 598
Surplus(shortfall)		(48 779)	(107 480)	(133 514)	6 468	4 860	4 860	4 860	(126 209)	(134 713)	(140 925)

NC062 Nama Khoi - Table A9 Asset Management

Description		Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
CAPITAL EXPENDITURE											
Total New Assets		1	21 684	20 993	14 874	30 911	23 325	23 325	14 160	17 841	16 451
Infrastructure - Road transport			17 282	18 552	10 135	4 612	4 612	4 612	6 000	-	-
Infrastructure - Electricity			-	-	830	6 000	6 343	6 343	-	3 000	1 000
Infrastructure - Water			-	-	170	1 105	-	-	-	-	-
Infrastructure - Sanitation			-	-	-	17 859	8 441	8 441	7 927	14 841	15 451
Infrastructure - Other			-	-	3 443	60	-	-	-	-	-
Infrastructure			17 282	18 552	14 579	29 635	19 395	19 395	13 927	17 841	16 451
Community			3 691	1 904	-	1 276	1 276	1 276	233	-	-
Heritage assets			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Other assets		6	575	537	295	-	2 567	2 567	-	-	-
Agricultural Assets			-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-
Intangibles			136	-	-	-	86	86	-	-	-
Total Renewal of Existing Assets		2	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport			-	-	-	-	-	-	-	-	-
Infrastructure - Electricity			-	-	-	-	-	-	-	-	-
Infrastructure - Water			-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation			-	-	-	-	-	-	-	-	-
Infrastructure - Other			-	-	-	-	-	-	-	-	-
Infrastructure			-	-	-	-	-	-	-	-	-
Community			-	-	-	-	-	-	-	-	-
Heritage assets			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Other assets		6	-	-	-	-	-	-	-	-	-
Agricultural Assets			-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-
Intangibles			-	-	-	-	-	-	-	-	-
Total Capital Expenditure		4	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport			17 282	18 552	10 135	4 612	4 612	4 612	6 000	-	-
Infrastructure - Electricity			-	-	830	6 000	6 343	6 343	-	3 000	1 000
Infrastructure - Water			-	-	170	1 105	-	-	-	-	-
Infrastructure - Sanitation			-	-	-	17 859	8 441	8 441	7 927	14 841	15 451
Infrastructure - Other			-	-	3 443	60	-	-	-	-	-
Infrastructure			17 282	18 552	14 579	29 635	19 395	19 395	13 927	17 841	16 451
Community			3 691	1 904	-	1 276	1 276	1 276	233	-	-
Heritage assets			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Other assets			575	537	295	-	2 567	2 567	-	-	-
Agricultural Assets			-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-
Intangibles			136	-	-	-	86	86	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		2	21 684	20 993	14 874	30 911	23 325	23 325	14 160	17 841	16 451
ASSET REGISTER SUMMARY - PPE (WDV)											
Infrastructure - Road transport		5	118 971	128 491	10 135	-	4 612	4 612	166 494	166 494	166 494
Infrastructure - Electricity			37 135	66 325	830	-	6 343	6 343	122 595	125 595	126 595
Infrastructure - Water			87 212	87 212	170	-	-	-	81 334	81 334	81 334
Infrastructure - Sanitation			67 365	73 665	-	-	8 441	8 441	118 006	132 847	148 298
Infrastructure - Other			(1 355)	(1 040)	(10 182)	-	(13 625)	(13 625)	6 566	6 566	6 566
Infrastructure			309 328	354 653	954	-	5 770	5 770	494 996	512 837	529 288
Community			58 070	63 218	(954)	-	322	322	87 251	87 251	87 251
Heritage assets			-	-	-	-	-	-	-	-	-
Investment properties			265	254	243	254	254	254	243	258	273
Other assets			43 313	46 005	0	-	2 273	2 273	4 354	4 354	4 354
Agricultural Assets			-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-
Intangibles			146	197	142	197	197	197	115	122	129
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		5	411 122	464 327	385	451	8 816	8 816	586 959	604 822	621 296
EXPENDITURE OTHER ITEMS											
Depreciation & asset impairment		3	15 625	38 115	38 167	38 382	38 382	38 382	40 916	43 452	46 016
Repairs and Maintenance by Asset Class			-	-	-	10 677	9 275	9 275	10 391	11 035	11 686
Infrastructure - Road transport			-	-	-	-	-	-	850	903	956
Infrastructure - Electricity			-	-	-	-	-	-	3 077	3 268	3 460
Infrastructure - Water			-	-	-	-	-	-	1 651	1 754	1 857
Infrastructure - Sanitation			-	-	-	-	-	-	778	826	875
Infrastructure - Other			-	-	-	10 677	9 275	9 275	2 133	2 265	2 399
Infrastructure			-	-	-	10 677	9 275	9 275	8 489	9 015	9 547
Community			-	-	-	-	-	-	1 351	1 435	1 520
Heritage assets			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Other assets		6, 7	-	-	-	-	-	-	551	585	619
TOTAL EXPENDITURE OTHER ITEMS			15 625	38 115	38 167	49 060	47 657	47 657	51 306	54 487	57 702
Renewal of Existing Assets as % of total capex			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn"			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as a % of PPE			0.0%	0.0%	0.0%	1.8%	1.5%	1.5%	1.7%	1.7%	1.7%
Renewal and R&M as a % of PPE			0.0%	0.0%	0.0%	2365.0%	105.0%	105.0%	2.0%	2.0%	2.0%

EXPLANATORY NOTES TO TABLES A2 TO A9

1. Table A2-Budgeted Financial Performance (revenue and expenditure by standard classification)

Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enables the National Treasury to compile 'whole of government' reports.

2. Table A3- Budgeted Financial Performance (revenue and expenditure by municipal vote)

Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organizational structure of the municipality. This means it is possible to present the operating surplus or deficit of a vote.

3. Table A4- Budgeted Financial Performance (revenue and expenditure)

Table A4 is a view of the budgeted financial performance in relation to the revenue by source and expenditure by type. This table facilitates the view of the budgeted operating performance in relation to indicates the sources of funding and on what activities are the scarce resources are to be spend on.

4. Table A5- Budgeted Capital Expenditure by vote, standard classification and funding source

Table A5 is a breakdown of the capital program in relation to capital expenditure by municipal vote (multi-year and single-year appropriations) capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.

5. Table A6- Budgeted Financial Position

Table A6 is consistent with international standards of good financial management practice and improves understanding of the councilors and management of the impact of the budget on the statement of financial position (balance sheet). This format of presenting the statement of financial position is aligned to GRAP 1 which is generally aligned to the international version which presents Assets less Liabilities as 'accounting' Community Wealth. The order of items which each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.

6. Table A7 -Budgeted Cash Flow Statement

The budgeted cash flow statement is the first measurement in determining if the budget is funded. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.

7. Table A8-Cash Backed Reserves/Accumulated Surplus Reconciliation

The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42-Funding a Municipal Budget. In essence the table evaluates the funding levels of the budget by the firstly forecasting the cash and investments at the year end and secondly reconciling the available funding to the liabilities/commitments that exist. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the

applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be 'funded'.

8. Tables A9-Asset Management

Table A9 provides an overview of municipal allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.

PART 2 – SUPPORTING DOCUMENTATION

2.1. OVERVIEW OF ANNUAL BUDGET PROCESS

The MFMA requires the mayor of a municipality to provide general political guidance over the budget process and the priorities that must guide the preparation of a budget. The new National Treasury Budget Regulations gives further effect to this by prescribing that the mayor of a municipality must establish a Budget Steering Committee to assist in discharging the mayor's responsibility' set out in section 53 of the Municipal Financial Management Act. Compilation of the Municipality's annual budget commenced with the presentation of the budget parameters to the Budget Committee composed of executive political representatives. The Committee's terms of reference include the following:

- **To provide guidance on budget principals;**
- **To consider final budget operational and capital parameters;**
- **To review directorates' budget inputs via budget hearings after tabling of the final budget; and**
- **To review and advice on the outcome of MTREF**

PUBLIC PARTICIPATION

The municipality had the schedule below for the public participation process

Nama Khoi Local Municipality

2016/17 IDP & Draft Budget consultation process

WARD	DATE	PLACE	TIME	DEPLOYEES
WARD 1	30-03-2016	Concordia Community Hall	18h00	Mayor, Ward Councillor, PR Councillors, Senior Management and Administration Officers
WARD 2 and 3	30-03-2016	Steinkopf Community Hall	18h00	Speaker, Ward Councillor, PR Councillors, Senior Management and Administration Officers
WARD 7	31-03-2016	Vaalwater Community Hall	18h00	Speaker, Ward Councillor, PR Councillors; Senior Management and Administration Officers
WARD 2 WARD 4	31-03-2016 31-03-2016	Goodhouse Service Point Springbok Show Hall	10h00 18h00	Mayor, Ward Councillor, PR Councillors; Senior Management and Administration Officers
WARD 2	04-04-2016	Rooiwal	10h00	Speaker , Ward Councillor, PR Councillors; Senior Management and Administration Officers
WARD 2	04-04-2016	Vioolsdrift	14h00	
WARD 5	04-04-2016	Libra Hall	18h00	
WARD 3	04-04-2016	Bulletrap	14h00	Mayor, Ward Councillor, PR Councillors; Senior Management and Administration Officers
WARD 6	04-04-2016	Okiep Rec Club	18h00	
WARD 4	05-04-2016	Carolusberg Rec Club	18h00	Speaker, Ward Councillor, PR Councillors, Senior Management and Administration Officers
WARD 7	05-04-2016	Matjieskloof Parish Hall	18h00	Mayor, Ward Councillor, Senior Management and Administration Officers
WARD 8	06-04-2016	Komaggas Service Point	18h00	Mayor, Ward Councillor, PR Councillors; Senior Management and Administration Officers
		Buffelsrivier Community Hall	14h00	

WARD 9	06-04-2016	Nababeep Senior Club (Library)	18h00	Speaker, Ward Councillor, PR Councillors; Senior Management and Administration Officers
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Amended Program after low attendances

WARD	DATE	PLACE	TIME	DEPLOYEES
Ward 2 and 3	11-04-2016	Steinkopf Community Hall	18h00	Speaker, Ward Councillor, PR Councillors, Senior Management and Admin Officers
Ward 7	11-04-2016	Matjieskloof Parish Hall	18h00	Mayor, Ward Councillor, PR Councillors, Senior Management and Admin Officers
Ward 7	12-04-2016	Vaalwater Community Hall	18h00	Speaker, Ward Councillor, PR Councillors, Senior Management and Admin Officers
Ward 5	12-04-2016	Bergsig Libra Hall	18h00	Mayor, Ward Councillor, PR Councillors, Senior Management and Admin Officers
Ward 4	13-04-2016	Springbok Show Hall	18h00	Speaker, Mayor, Ward Councillor, PR Councillors, Senior Management and Admin Officers

All Councillors must be available for these meetings and no apologies will be accepted the groups will be divided in two with Senior Management expected to do the deployment of managers in both of these groups. The groups will be as follow:

Group 1	Group 2
<p>Mayor Councillor Hendrik Appolis Councillor Kobus Goedeman Councillor George Cloete Councillor Fanie van Wyk Councillor Simon Kleinbooi Councillor Magareth Diedericks Councillor Rodney Kritzing</p> <p><u>Senior Management:</u> Mr M. Dichaba Mr D Magerman Me A Beukes Mr T. Beukes</p> <p><u>Scribes</u> Me Michelle Magerman Me Alethea Magerman</p>	<p>Speaker Councillor Fanie Cupido Councillor Edlin Maritz Councillor Gillian Pieters Councillor Wouter Jordaan Councillor Katy Ventura Councillor Gerrie Coetzee Councillor Delia Hoskin</p> <p><u>Senior Management:</u> Mr Jacques Cloete Mr R Hartley Mr W Bowers Me B Williams Mr B Love</p> <p><u>Scribes</u> Me Lanie Adonis Mr Derek Cloete</p>

Community Inputs :

Die volgende wyke het nie deel geneem aan die Gemeenskap insette proses;

Springbok

Vaalwater

Bergsig

Matjieskloof

Algemene insette van publiek

Water – Tarief is te hoog

Elektrisiteit - Gly skale is onregverdig

Sanitasie – Trek van druiene is n probleem, vra vir riool

Vullisverweidering – Vullisverweidering is n probleem, sommige gemeenskap voel die R5 tarief is n goeie idee terwyl ander dorpe weer reken dit moet nie ingebring word nie.

Infrastruktuur van alle dienste is problematies

Erwe – Die beskikbaarheid van erwe is n probleem oor die hele munisipale area.

Buffelsrivier:

Vullis verweidering

Die R5 voorstel is n goeie idee volgens die gemeenskap.

Water

Die water tarief is baie hoog die gemeenskap vra dat dit verlaag word want baie mense is werkloos in die gemeenskap.

Okiep:

Vullisverweidering

Vullisverwydering is die munisipaliteit se verantwoordelikheid die gemeenskap stem nie saam met die R5 voorstelling nie.

Elektrisiteit

Die raad na glyskale van krag tariewe kyk gemeenskap voel dat dit nie regverdig is nie.

Nababeep

Elektrisiteit

Versoek vir meer duidelikheid rondom die 50e elektrisiteit, is daar nog 50e bysgesit of bly dit dieselfde.

Wat is die verhoging wat NERSA aan die munisipaliteit gee en wat is die verhoging van die munisipaliteit nou aan die verbruikers.

Wat doen die munisipaliteit aan persone wat nie rekenings betaal nie en diegene wat letterlik krag en water van die munisipaliteit steel.

Sanitasie

Meer duidelikheid word versoek rondom die riool wat ingesluit is by die bouplan, maar munisipaliteit sê nie dit mag nie so gedoen word nie.

Die dreine wat in die dorp uitloop word niks aangedoen nie, dus word die munisipaliteit versoek om aandag aan die probleem gee.

Vullis verwydering

Die vullis van 2015/16 teenoor 2016/17 is verdubbel dorpskoonmaak kan nie uit daardie geld gedoen word nie. Nêrens in die dokument verskyn die R5.00 wat vir dorpskoonmaak gebruik moet word nie.

Water

Die 15% van die water is hopeloos te veel en dus word dit aan die Raad versoek om water verlig na 6.6% wat dan meer aanvaarbaar en gemaklik vir die verbruikers sal wees.

Watter meganisme het die munisipaliteit in plek as die water af is en die lug druk na die meter wat die rekening die hoogte in skiet.

Dit gebeur ook dat water deur die bure se meter loop, die munisipaliteit moet aandag daaraan gee.

Ander

Gemeenskap voel hulle geniet nie dieselfde geleenthede by projekte teenoor ander dorpe

Komaggas

Water

Volgens die gemeenskap veroorsaak lug in waterpype dat rekenings vir water baie hoog is. Dit gebeur nadat water toevoer herstel word

Alle dienste

Die gemeenskap wil weet of die oordrag van kleinsee al gedoen is want hul betaal R700 vir dienste en hul weet nie waarvoor dit is nie, bv. Water of riool of krag.

Vullisverweidering

Die gemeenskap voel die R5 voorstelling is goed dit kan lui na werkskepping vir die wyk.

Sanitasie

Die gemeenskap voel die suigtenk stelsel is n probleem en hoop daar kan voorsiening gemaak raak dat almal op die rioolstelsel kan kom so spoedig as moontlik.

Alle dienste

Daar is n probleem met rekeninge

Carolusberg

Elektrisiteit

Die gemeenskap wil weet hoekom die opgradering van kragnetwerke nie n realiteit kan word nie in Carolusberg.

Water

Die waternetwerk is nogsteeds wagtend aangesien die pype al verroes is. Nerens is daaar opgemete erwe nie en die gemeenskap vra dat daarna gekyk moet word. Die gemeenskap wil weet watter impak het die agterstallige skuld van Sedibeng en Eskom op die gemeenskappe en of daar al verorderings is in die vermindering van die skulde. Die gemeenskap betaal 15% meer vir water gebruik, die versoek is dat die munisiplaiteit daarna sal kyk, aangesien dit onbekostigbaar is en Sedibeng n verhoging van 7% gee. Tenke loop voortdurend oor in die strate, hoekom kan dit nie aandag kry nie vra die gemeenskap.

Alle Dienste

Die gemeenskap stel voor dat dit ook soos die ander dienste na 6.6% sal verlaag. Die gemeenskap voel hul moet aanpas by verhogings maar word altyd benadeel as dit by ontwikkeling kom in die verskillende dorpe.

Vullisverweidering

Die vullis in die dorp word n probleem. Die nood vir oranje vullisdrome ontstaan waar vullis kan gedamp word om sodoende die dorp skoon te hou. Die gemeenskap verder versoek n registreerde vullisdamp plek in Carolusberg, dan kan vullis daar gedamp word en ook terselfertyd werk skep. Tenke loop voortdurend oor in die strate, hoekom kan dit nie aandag kry nie vra die gemeenskap.

Steinkopf

Water

Die gemeenskap voel dat waterafsnidings gestaak word en die persone wie hierdeur affekteer was se water oopgemaak sal word. Kommer oor waterlesings wat verskil van maand tot maand. Die gemeenskap wil weet aangesien die kiloliter water nie opgebruik word nie van die subsidie verbruikers nie, kan dit dan nie oorstaan na die vullis nie. Die verhoging van water is onbekostigbaar voel die gemeenskap. Wat doen die munisipaliteit om gemeenskappelede aanmoedig om water betaal.

Alle dienste

Die afgetrede pensionarisse vind nerens voordeel nie, baie van hul kwalifiseer nie vir subsidie nie.

Rooiwal

Vullisverweidering

Die vullislorrie slaan strate oor en verwyder nie die hele dorp se vullis nie.

Alle dienste

Die versoek is dat Rooiwal gemeenskap soos ander gemeenskappe behandel word.

Bulletrap

Alle dienste

Hulpbehoewendes kry 10% korting, wat het geword van die 33% vir pensionarisse vra die gemeenskap. Die gemeenskap wil weet wat die bedrag van die subsidie verbruiker is wat hul kry. Die gemeenskap vra dat daar gekyk raak na die rekeninge van oorledenes wat die agterblywendes moet betaal want hul is ook werkloos

Water

Die gemeenskap vra vir verlaging in die water tarief. Die gemeenskap vra hoe kan die ekonomiese verbruiker en die subsidieverbruiker dieselfde tarief kry. Is R15 miljoen vir voorsiening vir oninbare skulde? Die gemeenskap vra dat die water tarief moet sak na 12%. Die gemeenskap wil weet hoe dit moontlik is dat hul rekenings kry aangesien hul meters nie ge lees word nie.

Elektrisiteit

Eenhede van krag verminder maar die tarief verhoog. Eskom voorsieningsgebied

Meent

Verhoging van meent instandhouding – moet na gekyk word.

Goodhouse

Elektrisiteit

Straatligte aanbring in donkerdele van dorp

Sanitasie

Toilette word nie skoongemaak nie.

Ander Dienste

Die gemeenskap vra dat daar n amptenaar aan hul gegee word om met hul rekeninge en ander problem te werk. (Dit sluit in n amtenaar vir biblioteek)

Concordia

Elektrisiteit

Glyskale van krag aankope – wie bepaal dit? Namakhoi of Eskom want dus nie regverdig nie die mense kry swaar

Vullisverweidering

Die gemeenskap stel voor dat boetes aan mense gegee word wat Rommel in die dorp strooi maar bewyse moet verskaf word bv. Foto's van die persoon wat Rommel strooi.

Alle dienste

Die gemeenskap vra die bedrag wat besighede moet betaal as n deposito, gaan huishoudings ook op n stadium moet betaal?

Sanitasie

Hoe word die aantal liters wat getrek word by suigtenke bepaal, want almal betaal dieselfde bedrag.

Meent

Meent – Probleme met water, boere betaal maar as hulle probleme ondervind met water is daar geen hulp. Water tarief verhoging is kommerwekkend.

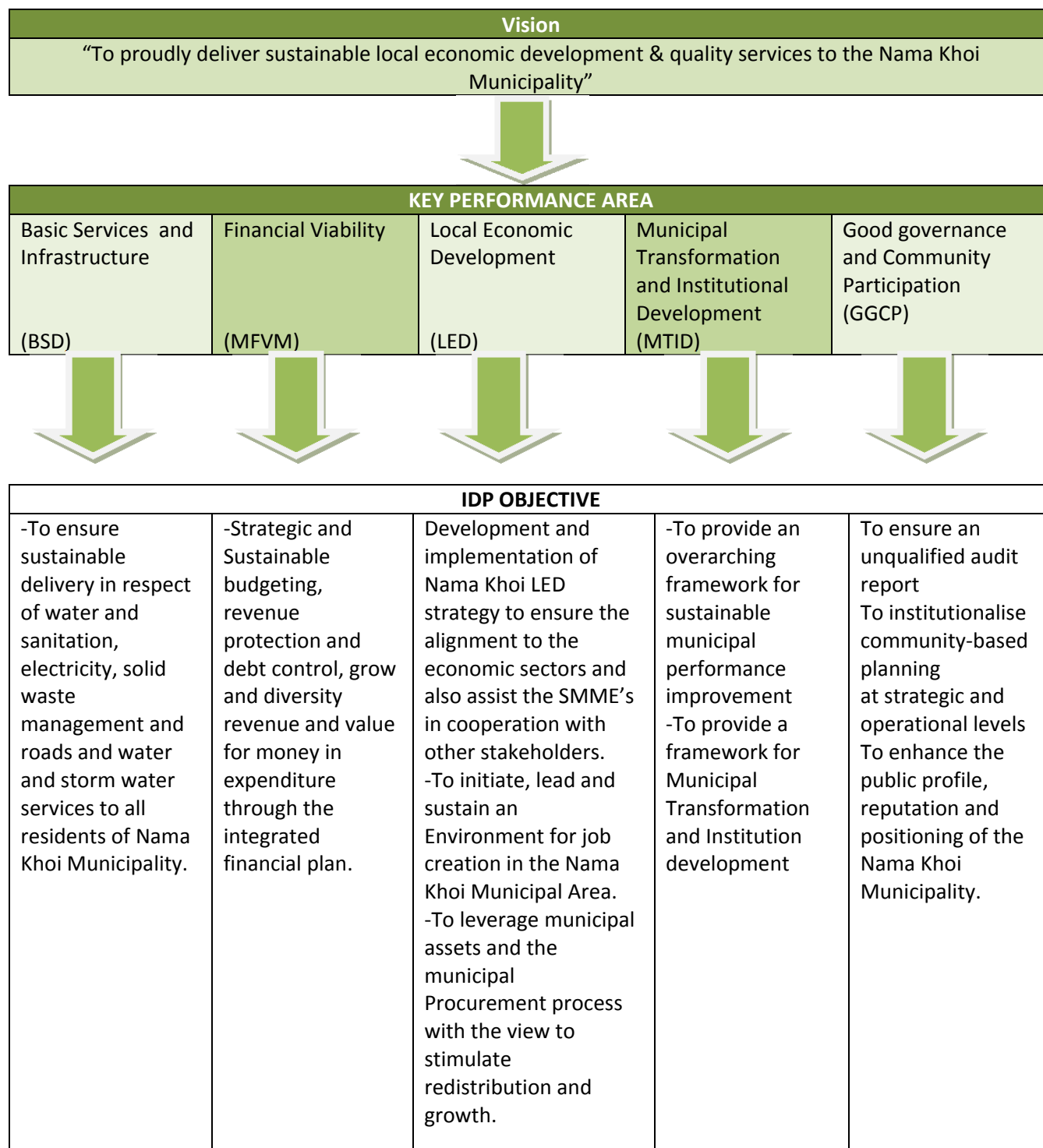
Water

Probleme rondom die “airvalve” van meters die lug wat deur kom by meters maak die rekeninge baie hoog dan het die persone nie soveel water gebruik nie.

2.2 Overview of alignment of annual budget with IDP

VISION, MISSION AND KEY PERFORMANCE AREAS

VISION & KEY PERFORMANCE AREAS OF THE NAMA KHOI LOCAL MUNICIPALITY



NC062 Nama Khoi - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	
R thousand													
Local economic development	Development and implementation of Nama Khoi LED strategy to ensure the alignment to the economic sectors and also assist the SMME's in cooperation with other stakeholders.			-	-	-	-						
Basic Services and Infrastructure	To ensure sustainable delivery in respect of water and sanitation,electricity , waste management, roads and storm water services to all residents of Nama Khoi Municipality			115 776	129 968	107 245	166 577	132 457	132 457	150 586	162 725	169 883	
Safe, Healthy and Secure Environment	Promoting the safety of citizens			4 155	2 409	2 469	2 581	2 402	2 402	2 618	2 780	2 944	
Municipal Transformation and institutional development	To provide an overarching framework for sustainable municipal performance improvement												
Embracing our Cultural Diversity	Promote sport and recreation within the town			5 379	1 517	96	1 394	105	105	88	93	99	
Good Governance	Ensure accessibility and promote governance.			1 585	4 651	1 025	-	2 015	2 015	1 542	1 638	1 734	
	Create an efficient, effective and accountable administration			3 562	486	423	9 605	9 131	9 131	8 749	9 291	9 839	
Financial Viability and Sustainability	Strategic and Sustainable budgeting, revenue protection and debt control, grow and diversity revenue and value for money in expenditure through the integrated financial plan			57 774	68 850	79 637	95 112	104 908	104 908	86 319	88 953	95 105	
Allocations to other priorities				2									
Total Revenue (excluding capital transfers and contributions)				1	188 231	207 881	190 896	275 270	251 018	251 018	249 901	265 481	279 606

NC062 Nama Khoi - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

W0002 Nama Khoi - Supporting Table 3A3 Reconciliation of IDP Strategic Objectives and Budget (Operating Expenditure)													
Strategic Objective	Goal	Goal Code	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	
R thousand													
Local economic development	Development and implementation of Nama Khoi LED strategy to ensure the			–	–	–	145	145	145				
Basic Services and Infrastructure	To ensure sustainable delivery in respect of water and sanitation,electricity ,			129 339	176 952	163 366	180 059	161 014	161 014	164 422	174 616	184 918	
Safe, Healthy and Secure Environment	Promoting the safety of citizens			7 644	7 926	6 028	5 794	6 864	6 864	6 504	6 908	7 315	
Municipal Transformation and institutional development	To provide an overarching framework for sustainable municipal performance Promoting the health of citizens												
Embracing our Cultural Diversity	Promote sport and recreation within the town			1 622	6 727	1 995	1 749	1 818	1 818	2 229	2 367	2 506	
Good Governance	To enhance the public profile, reputation and positioning of the Nama Khoi Municipality			20 972	50 834	39 368	15 145	16 291	16 291	17 127	18 189	19 262	
	Create an efficient, effective and accountable administration			14 928	18 163	16 020	17 433	17 089	17 089	20 768	22 056	23 357	
Financial Viability and Sustainability	Strategic and Sustainable budgeting, revenue protection and debt control, grow and Create an efficient, effective and accountable administration			20 669	26 885	27 089	67 725	70 974	70 974	88 226	93 696	99 224	
Allocations to other priorities													
Total Expenditure				1	195 174	287 487	253 867	288 050	274 196	274 196	299 276	317 831	336 583

NC062 Nama Khoi - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand												
Local economic development	Development and implementation of Nama Khoi LED strategy to ensure the alignment to the economic	A										
		B										
		C										
Basic Services and Infrastructure	To ensure sustainable delivery in respect of water and sanitation, electricity, waste management and	D		21 548	20 456	11 147	30 911	22 363	22 363	13 927	17 841	16 451
Safe, Healthy and Secure Environment	Promoting the safety of citizens	E					–	29	29			
Municipal Transformation and institutional development	To provide an overarching framework for sustainable municipal performance	F										
	Promoting the health of citizens	G										
Embracing our Cultural Diversity	Promote sport and recreation within the town	H								233		
		I										
Good Governance	To enhance the public profile, reputation and positioning of the Nama Khoi Municipality	J		–		3 507		86	86			
		K										
	Create an efficient, effective and accountable administration	L		136	537	220		830	830			
		M										
Financial Viability and Sustainability	Strategic and Sustainable budgeting, revenue protection and debt control, grow and	N						17	17			
	Create an efficient, effective and accountable administration	O										
		P										
Allocations to other priorities			3									
Total Capital Expenditure			1	21 684	20 993	14 874	30 911	23 325	23 325	14 160	17 841	16 451

2.3 MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

Measurable performance objectives and indicators

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, Nama Khoi municipality did not have a performance management system, however the municipality has developed and will implement a performance management system in the current financial year,

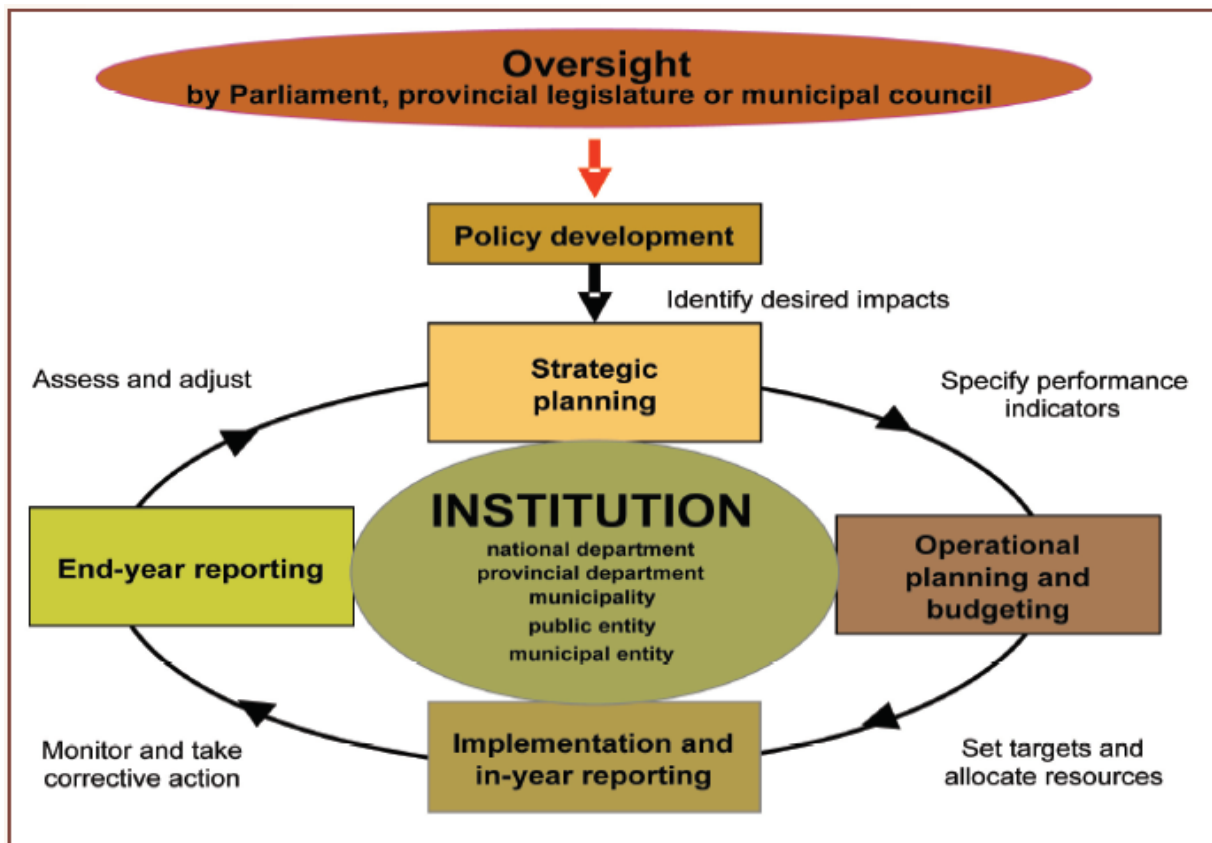


Figure 1 Planning, budgeting and reporting cycle

NC062 Nama Khoi - Supporting Table SA8 Performance indicators and benchmarks

		2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
Description of financial indicator	Basis of calculation	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
<u>Borrowing Management</u>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	3.6%	2.4%	3.7%	1.3%	0.4%	0.4%	0.4%	0.1%	0.0%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	5.4%	4.8%	6.4%	1.9%	0.5%	0.5%	0.5%	0.2%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>											
Current Ratio	Current assets/current liabilities	0.5	0.3	0.3	1.0	1.0	1.0	1.0	0.2	0.2	0.2
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.5	0.3	0.3	1.0	1.0	1.0	1.0	0.2	0.2	0.2
Liquidity Ratio	Monetary Assets/Current Liabilities	0.1	0.1	0.2	0.3	0.3	0.3	0.3	0.0	0.0	0.0
<u>Revenue Management</u>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		79.6%	84.8%	95.0%	95.0%	95.5%	95.5%	95.5%	95.0%	95.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		87.0%	84.8%	95.3%	95.0%	95.5%	95.5%	95.5%	95.0%	95.0%	95.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	26.4%	14.8%	12.7%	35.3%	37.7%	37.7%	37.7%	11.5%	11.6%	11.5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<u>Creditors Management</u>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))										
Creditors to Cash and Investments		816.4%	782.0%	623.8%	10618.4%	-18285.9%	-18285.9%	-18285.9%	4780.4%	5960.3%	3733.7%
<u>Other Indicators</u>											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	38.8%	37.3%	35.1%	26.4%	30.2%	30.2%	30.2%	30.7%	31.0%	30.9%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	36.9%	40.0%	38.5%	28.3%	32.2%	32.2%		32.9%	33.1%	33.0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.0%	0.0%	0.0%	4.4%	4.1%	4.1%		4.4%	4.5%	4.4%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	11.2%	23.5%	24.7%	16.6%	16.8%	16.8%	16.8%	17.4%	17.6%	17.5%
<u>IDP regulation financial viability indicators</u>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	51.6	38.0	33.7	26.6	26.6	26.6	24.4	25.1	25.1	26.6
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	36.3%	20.2%	16.9%	50.8%	51.0%	51.0%	51.0%	15.1%	15.1%	15.1%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.9	1.1	1.9	0.0	(0.0)	(0.0)	(0.0)	0.2	0.1	0.2

The Blue Drop status 2012/13:

The Blue Drop score for Namakhoi municipality was 63.5% for the year 2012.

The Blue Drop status 2013/14:

Namakhoi municipality scored 63.9% in the 2014 Blue Water services Audit. The municipality is congratulated with the good quality documents produced such as the excellent, comprehensive and well documented Water Safety Plans (WSP) developed through a consultative process. Namakhoi also provided Water Use Efficiency and Water Loss Management information per system and that is acknowledged. Note that the water safety plans for the systems where Sedibeng Water (SW) is the provider have not been uploaded on BDS and that should be done.

The Buffelsrivier, Komagas, Vioolsdrif, Rooiwal and Goodhouse systems are fully supplied by the NamaKhoi Municipality itself, while Sedibeng (Namaqua) Water supplies bulk water to the remaining 10 systems from Henkries WTP. These ten systems could be incorporated into one system as these supply 10 towns, but is only one treatment works.

Of concern at NamaKhoi is the following: lack of free chlorine measurement despite some microbiological failures; lack of a full SANS 241 analysis on the water sources and distribution; multiple microbiological failures at Buffelsrivier, Vioolsdrif and Rooiwal; limited number of determinants or no chemical analyses being done; insufficient number of samples being taken for microbiological analysis in distribution networks; too few determinants being analysed for operational and aesthetic compliance; insufficient supervisor and process control competencies in the different systems; and lack of water use efficiency and water loss management information for the systems where Sedibeng Water is the provider.





Based on the above Audit results, the DWS has serious concerns on the lack of information or poor microbiological drinking water quality and the resultant risk to consumers of the Buffelsrivier, Goodhouse, Rooiwal, Vioolsdrif, Henkries-Carolusberg and Henkries-Concordia water supply systems.





These concerns have to be addressed as a matter of urgency and drinking water quality results and appropriate actions must be communicated to consumers should the water be found to be unfit for human consumption. Urgent and immediate intervention is needed in the systems where the microbiological quality failed.

The Municipality and Sedibeng Water should develop a Blue Drop Improvement Plan to progressively address the concerns and improve water service provision in the different systems.

The overall **2014 Risk** Rating for NamaKhoi municipality is medium at 55%. The Process Control Risk Rating is low to high. This risk reflects compliance in terms of the draft Regulation 813. The Drinking Water Quality Risk Rating was low to high. The Risk Management Risk Rating was very low.

The table below shows the progress made by Namakhoi municipality:

Water Services Authority		Nama Khoi Local Municipality		
Water Services Provider(s)		Nama Khoi LM, Sedi beng Water		
2014 Municipal Blue Drop Score	63.94%			
2012 Municipal Blue Drop Score	63.47%			
2011 Municipal Blue Drop Score	57.96%			
Performance Area	Buffelsrivier	Goodhouse	Kommagas	Rooiwal
				
Water Services Provider(s)	Nama Khoi LM	Nama Khoi LM	Nama Khoi LM	Nama Khoi LM
Water Safety Planning (35%)	22.23	22.23	20.65	22.23
Treatment Process Management (8%)	8.00	4.00	6.00	4.00
DWQ Compliance (30%)	7.50	0.75	8.25	1.50
Management Accountability (10%)	7.90	9.40	7.90	9.40
Asset Management (14%)	10.15	11.24	12.08	12.08
Use Efficiency, Loss Management (3%)	1.68	1.68	1.83	1.83
Bonus Scores	0.64	0.45	0.65	0.73
Penalties	0.00	0.00	0.00	0.00
2014 BLUE DROP Score	58.09%	49.74%	57.35%	51.76%
2012 Blue Drop Score	44.44%	60.24%	44.44%	60.09%
2011 Blue Drop Score	52.37%	41.55%	51.72%	63.21%
System Design Capacity (Ml/d)	0.5	0.4	1.2	0.2
Operational Capacity (% to Design)	21%	39%	13%	30%
Average daily Consumption (l/p/d)	156	819	69	126
Microbiological Compliance (%)	85.7%	92.3%	99.9%	76.9%
Chemical Compliance (%)	99.9%	99.9%	99.9%	99.9%
Blue Drop Risk Rating (2012)	66.9%	89.6%	73.2%	89.7%
Blue Drop Risk Rating (2013)	49.5%	73.6%	36.9%	63.4%
Blue Drop Risk Rating (2014)	59.0%	36.9%	51.3%	68.7%

Performance Area	Vioolsdrif	Henkries - Bergsig	Henkries - Bulletrap	Henkries - Carolusberg
				
Water Services Provider(s)	Nama Khoi LM	Nama Khoi LM, Sedibeng Water	Nama Khoi LM, Sedibeng Water	Nama Khoi LM, Sedibeng Water
Water Safety Planning (35%)	22.23	22.58	22.93	22.93
Treatment Process Management (8%)	6.00	5.16	3.20	3.20
DWQ Compliance (30%)	1.50	19.95	21.30	14.04
Management Accountability (10%)	7.90	9.10	8.80	8.80
Asset Management (14%)	12.08	6.16	8.96	8.96
Use Efficiency, Loss Management (3%)	1.83	0.00	0.00	0.00
Bonus Scores	0.73	2.50	1.38	1.64
Penalties	0.00	0.00	0.00	0.00
2014 BLUE DROP Score	52.26%	65.45%	66.56%	59.57%
2012 Blue Drop Score	41.36%	N/A	74.44%	56.75%
2011 Blue Drop Score	44.87%	N/A	N/A	N/A
System Design Capacity (Ml/d)	0.2	18.0	20.0	20.0
Operational Capacity (% to Design)	8%	67%	NI	NI
Average daily Consumption (l/p/d)	27	254	411	894
Microbiological Compliance (%)	69.2%	99.9%	99.9%	87.0%
Chemical Compliance (%)	99.9%	50.0%	60.0%	40.0%
Blue Drop Risk Rating (2012)	94.2%	N/A	89.9%	94.4%
Blue Drop Risk Rating (2013)	67.9%	N/A	56.9%	57.2%
Blue Drop Risk Rating (2014)	68.7%	45.7%	55.7%	60.2%

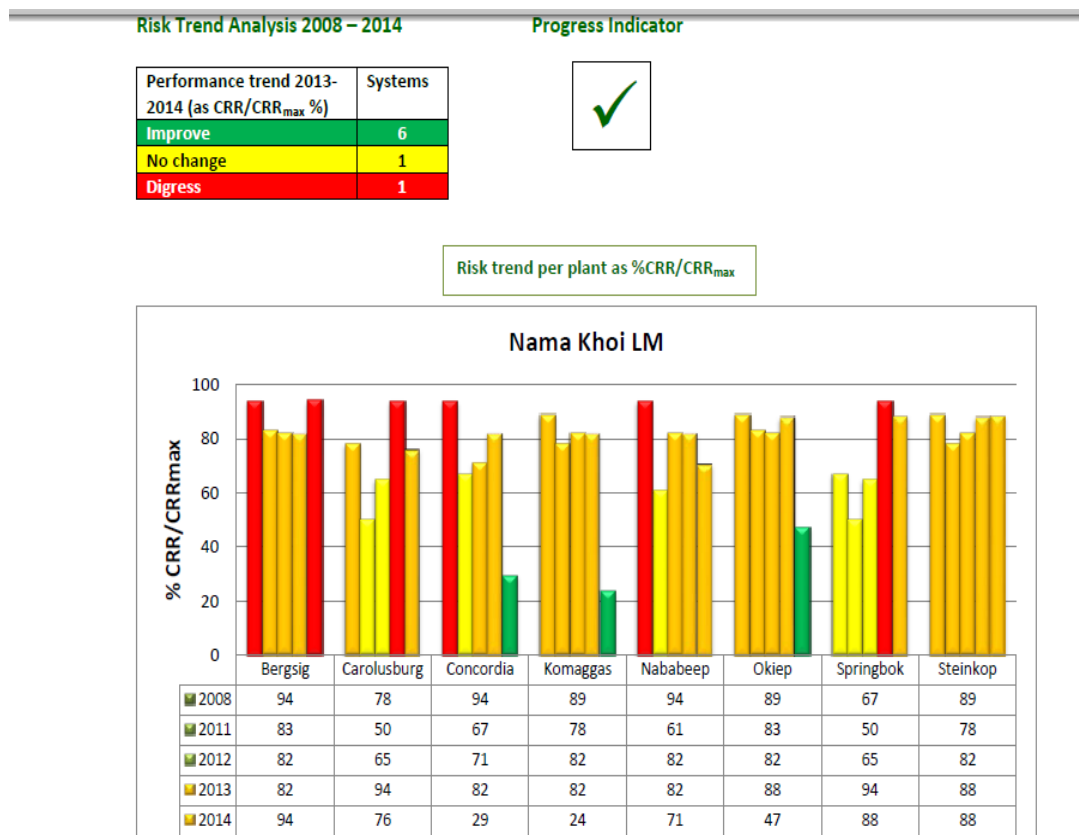
The Green Drop status 2013/14:

NamaKhoi LM is commended for their diligence in uploading data to the GDS. Log sheets and inspection reports are available for most sites. Well done. The technical staff may be more consistent in completing the records. The municipality is applauded for the allocation of funds and resources to support the work on pumpsets, fences, biofilters, and O&M. The improvement in working conditions for the PCs is encouraging (PC cabins) and set a benchmark for the province.

The risk rating of the Concordia, Komaggas and Okiep plants have improved significantly, which is attributed to the “No Monitoring Required” allowed by the Regulator on the final effluent quality. The municipality is to note however, that this risk profile may change if an Authorisation which stipulates NMR is not presented at the next Green Drop Audit. Monitoring of the groundwater system through boreholes is also required.

Carolusberg, Nababeep, Springbok and Steinkopf plants are all categorised as **high risk largely due to erratic monitoring**, poor compliance and inadequate flow monitoring. The Regulator is particularly concerned about the Bergsig plant which is rated critical due to hydraulic overload, erratic monitoring, inadequate supervisory and process control and general poor O&M. The Municipal officials display a positive attitude and it is believed that with management support and appropriate allocation of resources that the score of 34.15% achieved during the 2013 assessment can be improved. The Regulator holds high anticipation that the municipality will elevate its GD score to >60% if the risk based process is followed and presented.

The table below shows the Progress Namakhoi made.



2.4 OVERVIEW OF BUDGET-RELATED POLICIES

Overview of budget related-policies

The Municipality's budgeting process is guided and governed by relevant legislation, frameworks, strategies and related policies.

Budget Policies

The following are policies that govern the municipality's budget, compilation and/or implementation thereof:

2.5. Overview of budget assumptions

2.5.1. General inflation outlook and its impact on the municipal activities

There are five key factors that have been taken into consideration in the compilation of the 2016/17 MTREF:

- National Government macro-economic targets;
- The general inflationary outlook and the impact on Municipality's residents and businesses;
- The impact of municipal cost drivers;
- The increase in prices for bulk electricity and water; and
- The increase in the cost of remuneration. Employee related costs comprise 24 per cent of total operating expenditure in the 2016/17 MTREF.

Headlines mentioned by National Treasury in circular 79 were taken into consideration when compiling 2015/16 MTREF

HEADLINES INFLATION FORECASTS AS PER NATIONAL TREASURY GUIDELINES CIRCULAR 79		
2016/17	2017/18	2018/19
6.6%	6.2%	5.9%

A provision for 7per cent increase in salaries has been made

2.5.2. Interest rates for borrowing and investment of funds

The MFMA specifies that borrowing can only be utilised to fund capital or refinancing of borrowing in certain conditions. The Municipality engages in a number of financing arrangements to minimise its interest rate costs and risk. However, for simplicity the 2016/17 MTREF is based on the assumption that all borrowings are undertaken using fixed interest rates for amortisation-style loans requiring both regular and bi-yearly principal and interest payments. Please note the current loan expires on March 2017.

2.5.3. Collection rate for revenue services

The base assumption is that tariff and rating increases will increase at a rate as determined by the Budget Circulars. It is also assumed that current economic conditions, and relatively controlled inflationary conditions, will continue for the forecasted term.

The rate of revenue collection is on average expressed as a percentage (99.2 per cent) excluding historical debt which is 11.65% (April 2016). Cash flow is assumed to be 95 per cent of billings. The performance of arrear collections will be considered a source of additional cash in-flow once the performance has been carefully monitored.

2.5.4. Growth or decline in tax base of the municipality

Debtor's revenue is assumed to increase at a rate that is influenced by the consumer debtor's collection rate, tariff/rate pricing, real growth rate of the Municipality, household formation growth rate and the poor household change rate.

Household formation is the key factor in measuring municipal revenue and expenditure growth, as servicing 'households' is a greater municipal service factor than servicing individuals. Household formation rates are assumed to convert to household dwellings. In addition the change in the number of poor households influences the net revenue benefit derived from household formation growth, as it assumes that the same costs incurred for servicing the household exist, but that no consumer revenue is derived as the 'poor household' limits consumption to the level of free basic services.

2.5.5. Salary increases

Nama Khoi municipality has made provision for a 7.6% salary increase for 2016/17 as per MFMA Circular 79.

2.5.6. Impact of national, provincial and local policies

Integration of service delivery between national, provincial and local government is critical to ensure focussed service delivery and in this regard various measures were implemented to align IDPs, provincial and national strategies around priority spatial interventions. In this regard, the following national priorities form the basis of all integration initiatives:

- Creating jobs;
- Enhancing education and skill development;
- Improving Health services;
- Rural development and agriculture; and
- Fighting crime and corruption.

To achieve these priorities integration mechanisms are in place to ensure integrated planning and execution of various development programs. The focus will be to strengthen the link between policy priorities and expenditure thereby ensuring the achievement of the national, provincial and local objectives.

2.5.7. Ability of the municipality to spend and deliver on the programmes

It is estimated that a spending rate of at least 95 per cent is achieved on operating expenditure.

Strictly implement its credit control policy.
Implementing cost containment measures.
Strict departmental budget control.

Revenue enhancement
Reduce losses on electricity and water.

2.6. Overview of budget funding

NC062 Nama Khoi Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	12 091	19 224	30 020	907	(527)	(527)	(527)	3 229	2 750	4 649
Cash + investments at the yr end less applications - R'000	18(1)b	2	(48 779)	(107 480)	(133 514)	6 468	4 860	4 860	4 860	(126 209)	(134 713)	(140 925)
Cash year end/monthly employee/supplier payments	18(1)b	3	0.9	1.1	1.9	0.0	(0.0)	(0.0)	(0.0)	0.2	0.1	0.2
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(6 943)	(79 606)	(62 971)	(12 781)	(23 178)	(23 178)	(23 178)	(49 375)	(52 350)	(56 978)
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	7.5%	(5.0%)	20.5%	(7.2%)	(6.0%)	(6.0%)	(2.3%)	0.2%	(0.1%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	88.1%	87.2%	102.2%	94.1%	92.3%	92.3%	92.3%	92.2%	92.2%	92.2%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	1.2%	18.7%	17.1%	5.1%	5.1%	5.1%	5.1%	14.1%	14.1%	14.1%
Capital payments % of capital expenditure	18(1)c;19	8	100.6%	100.0%	76.9%	71.5%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Gov't legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	(37.6%)	(15.7%)	281.3%	0.0%	0.0%	0.0%	(69.3%)	6.2%	5.9%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	(4.5%)	66.2%	(39.8%)	0.0%	0.0%	0.0%	38.3%	6.2%	5.9%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.0%	0.0%	0.0%	1.8%	1.5%	1.5%	1.7%	1.7%	1.7%	1.7%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Supporting indicators											
% incr <i>total service charges (incl prop rates)</i>	18(1)a		13.5%	1.0%	26.5%	(1.2%)	0.0%	0.0%	3.7%	6.2%	5.9%
% incr Property Tax	18(1)a		34.1%	26.4%	0.4%	(0.0%)	0.0%	0.0%	6.6%	6.2%	5.9%
% incr Service charges - electricity revenue	18(1)a		2.0%	(3.1%)	11.9%	3.1%	0.0%	0.0%	1.7%	6.2%	5.9%
% incr Service charges - water revenue	18(1)a		19.3%	(23.5%)	67.8%	0.0%	0.0%	0.0%	(0.8%)	6.2%	5.9%
% incr Service charges - sanitation revenue	18(1)a		15.6%	15.9%	51.3%	9.0%	0.0%	0.0%	6.8%	6.2%	5.9%
% incr Service charges - refuse revenue	18(1)a		10.3%	7.0%	114.4%	(25.2%)	0.0%	0.0%	6.9%	6.2%	5.9%
% incr in Service charges - other	18(1)a		(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	6.2%	5.9%
Total billable revenue	18(1)a	115 577	131 236	132 589	167 760	165 810	165 810	165 810	171 901	182 559	193 330
Service charges		115 577	131 236	132 589	167 760	165 810	165 810	165 810	171 901	182 559	193 330
Property rates		21 143	28 344	35 814	35 949	35 949	35 949	35 949	38 321	40 697	43 099
Service charges - electricity revenue		60 974	62 182	60 255	67 453	69 514	69 514	69 514	70 711	75 095	79 525
Service charges - water revenue		21 008	25 062	19 166	32 153	32 153	32 153	32 153	31 885	33 861	35 859
Service charges - sanitation revenue		5 927	6 849	7 940	12 017	13 095	13 095	13 095	13 983	14 850	15 726
Service charges - refuse removal		7 974	8 798	9 414	20 187	15 099	15 099	15 099	16 133	17 133	18 144
Service charges - other		(1 449)	–	–	–	–	–	–	868	922	976
Rental of facilities and equipment		2 041	724	702	966	2 315	2 315	2 315	2 088	2 218	2 349
Capital expenditure excluding capital grant funding		4 266	537	231	60	1 185	1 185	1 185	–	–	–
Cash receipts from ratepayers	18(1)a	110 833	122 646	145 396	189 925	170 829	170 829	170 829	176 020	186 933	197 962
Ratepayer & Other revenue	18(1)a	125 862	140 574	142 335	201 738	185 122	185 122	185 122	190 991	202 833	214 800
Change in consumer debtors (current and non-current)		(25 195)	(16 091)	(3 886)	62 945	62 945	62 945	62 945	(59 208)	1 674	1 692
Operating and Capital Grant Revenue	18(1)a	59 953	66 470	47 029	72 853	64 185	64 185	64 185	56 987	60 606	62 643
Capital expenditure - total	20(1)(vi)	21 684	20 993	14 874	30 911	23 325	23 325	23 325	14 160	17 841	16 451
Capital expenditure - renewal	20(1)(vi)	–	–	–	–	–	–	–	–	–	–
Supporting benchmarks											
Growth guideline maximum		6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline		4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY									41 128	42 765	46 192
DoRA capital grants total MFY									13 927	17 841	16 451
Provincial operating grants									1 699		
Provincial capital grants									233		
District Municipality grants											
Total gazetted/advised national, provincial and district grants									56 987	60 606	62 643

Total Operating Revenue			163 614	183 519	182 869	244 419	228 878	228 878	228 878	235 741	247 640	263 155
Total Operating Expenditure			195 174	287 487	253 867	288 050	274 196	274 196	274 196	299 276	317 831	336 583
Operating Performance Surplus/(Deficit)			(31 560)	(103 968)	(70 998)	(43 632)	(45 318)	(45 318)	(45 318)	(63 535)	(70 191)	(73 429)
Cash and Cash Equivalents (30 June 2012)										3 229		
Revenue												
% Increase in Total Operating Revenue				12.2%	(0.4%)	33.7%	(6.4%)	0.0%	0.0%	3.0%	5.0%	6.3%
% Increase in Property Rates Revenue				34.1%	26.4%	0.4%	(0.0%)	0.0%	0.0%	6.6%	6.2%	5.9%
% Increase in Electricity Revenue				2.0%	(3.1%)	11.9%	3.1%	0.0%	0.0%	1.7%	6.2%	5.9%
% Increase in Property Rates & Services Charges				13.5%	1.0%	26.5%	(1.2%)	0.0%	0.0%	3.7%	6.2%	5.9%
Expenditure												
% Increase in Total Operating Expenditure				47.3%	(11.7%)	13.5%	(4.8%)	0.0%	0.0%	9.1%	6.2%	5.9%
% Increase in Employee Costs				7.8%	(6.3%)	0.7%	6.8%	0.0%	0.0%	4.6%	6.2%	5.9%
% Increase in Electricity Bulk Purchases				9.3%	(2.5%)	5.7%	(20.4%)	0.0%	0.0%	1.1%	6.2%	5.9%
Average Cost Per Budgeted Employee Position (Remuneration)					175820.4658	226002.4144				252657.7392		
Average Cost Per Councillor (Remuneration)					278750.7647	284963.2006				315736.3194		
R&M % of PPE			0.0%	0.0%	0.0%	1.8%	1.5%	1.5%		1.7%	1.7%	1.7%
Asset Renewal and R&M as a % of PPE			0.0%	0.0%	0.0%	2365.0%	140.0%	140.0%		2905.0%	2905.0%	2905.0%
Debt Impairment % of Total Billable Revenue			1.2%	18.7%	17.1%	5.1%	5.1%	5.1%	5.1%	14.1%	14.1%	14.1%
Capital Revenue												
Internally Funded & Other (R'000)			4 266	537	231	60	1 185	1 185	1 185	-	-	-
Borrowing (R'000)			-	-	-	-	-	-	-	-	-	-
Grant Funding and Other (R'000)			17 418	20 456	14 643	30 851	22 140	22 140	22 140	14 160	17 841	16 451
Internally Generated funds % of Non Grant Funding			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	0.0%	0.0%	0.0%
Borrowing % of Non Grant Funding			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding			80.3%	97.4%	98.4%	99.8%	94.9%	94.9%	94.9%	100.0%	100.0%	100.0%
Capital Expenditure												
Total Capital Programme (R'000)			21 684	20 993	14 874	30 911	23 325	23 325	23 325	14 160	17 841	16 451
Asset Renewal			-	-	-	-	-	-	-	-	-	-
Asset Renewal % of Total Capital Expenditure			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Cash												
Cash Receipts % of Rate Payer & Other			88.1%	87.2%	102.2%	94.1%	92.3%	92.3%	92.3%	92.2%	92.2%	92.2%
Cash Coverage Ratio			0	0	0	0	(0)	(0)	(0)	0	0	0
Borrowing												
Credit Rating (2009/10)										0		
Capital Charges to Operating			3.6%	2.4%	3.7%	1.3%	0.4%	0.4%	0.4%	0.1%	0.0%	0.0%
Borrowing Receipts % of Capital Expenditure			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Reserves												
Surplus/(Deficit)			(48 779)	(107 480)	(133 514)	6 468	4 860	4 860	4 860	(126 209)	(134 713)	(140 925)
Free Services												
Free Basic Services as a % of Equitable Share			0.0%	0.0%	0.0%	0.8%	2.2%	2.2%		2.5%	2.5%	2.5%
Free Services as a % of Operating Revenue (excl operational transfers)			0.8%	0.0%	0.0%	0.0%	0.0%	0.0%		0.7%	0.0%	0.0%
High Level Outcome of Funding Compliance												
Total Operating Revenue			163 614	183 519	182 869	244 419	228 878	228 878	228 878	235 741	247 640	263 155
Total Operating Expenditure			195 174	287 487	253 867	288 050	274 196	274 196	274 196	299 276	317 831	336 583
Surplus/(Deficit) Budgeted Operating Statement			(31 560)	(103 968)	(70 998)	(43 632)	(45 318)	(45 318)	(45 318)	(63 535)	(70 191)	(73 429)
Surplus/(Deficit) Considering Reserves and Cash Backing			(48 779)	(107 480)	(133 514)	6 468	4 860	4 860	4 860	(126 209)	(134 713)	(140 925)
MTREF Funded (1) / Unfunded (0)	15	0	0	0	1	1	1	1	1	0	0	0
MTREF Funded ✓ / Unfunded ✗	15	✗	✗	✗	✓	✓	✓	✓	✓	✗	✗	✗

2.6.1.1. Cash/cash equivalent position

The Municipality's forecast cash position was discussed as part of the budgeted cash flow statement. A 'positive' cash position, for each year of the MTREF would generally be a minimum requirement, subject to the planned application of these funds such as cash-backing of reserves and working capital requirements.

If the municipality's forecast cash position is negative, for any year of the medium term budget, the budget is very unlikely to meet MFMA requirements or be sustainable and could indicate a

risk of non-compliance with section 45 of the MFMA which deals with the repayment of short term debt at the end of the financial year.

2.6.1.2. Cash plus investments less application of funds

The purpose of this measure is to understand how the municipality has applied the available cash and investments as identified in the budgeted cash flow statement.

2.6.1.3. Monthly average payments covered by cash or cash equivalents

The purpose of this measure is to understand the level of financial risk should the municipality be under stress from a collection and cash in-flow perspective. Regardless of the annual cash position an evaluation should be made of the ability of the Municipality to meet monthly payments as and when they fall due. It is especially important to consider the position should the municipality be faced with an unexpected disaster that threatens revenue collection. It must be noted that the municipality struggle to adhere to its monthly expenditure obligations even with a collection rate of above 90%.

2.6.1.4. Surplus/deficit excluding depreciation offsets

The main purpose of this measure is to understand if the revenue levels are sufficient to conclude that the community is making a sufficient contribution for the municipal resources consumed each year. An 'adjusted' surplus/deficit is achieved by offsetting the amount of depreciation related to externally funded assets. Municipalities need to assess the result of this calculation taking into consideration its own circumstances and levels of backlogs. If the outcome is a deficit, it may indicate that rates and service charges are insufficient to ensure that the community is making a sufficient contribution toward the economic benefits they are consuming over the medium term. It must be noted that the municipality cannot burden the community with rates and taxes higher than the proposed rates or the required rate to lift service departments for water and electricity out of the current deficits.

2.6.1.5. Property Rates/service charge revenue as a percentage increase less macro inflation target

The purpose of this measure is to understand whether the municipality is contributing appropriately to the achievement of national inflation targets. This measure is based on the increase in 'revenue', which will include both the change in the tariff as well as any assumption about real growth such as new property development, services consumption growth etc.

2.6.1.6. Cash receipts as a percentage of ratepayer and other revenue

This factor is a macro measure of the rate at which funds are 'collected'. This measure is intended to analyze the underlying assumed collection rate for the MTREF to determine the relevance and credibility of the budget assumptions contained in the budget. It must be noted that although the municipality's monthly collection is relatively high the municipality still struggles to collect old outstanding debt.

2.6.1.7. Debt impairment expense as a percentage of billable revenue

This factor measures whether the provision for debt impairment is being adequately funded and is based on the underlying assumption that the provision for debt impairment (doubtful and bad debts) has to be increased to offset under-collection of billed revenues.

2.6.1.8. Capital payments percentage of capital expenditure

The purpose of this measure is to determine whether the timing of payments has been taken into consideration when forecasting the cash position. It must be noted that the municipality currently have no capital expenditure from own revenue and thus means that funding for capital projects as indicated will occur as funds are from Government.

2.6.1.9. Borrowing as a percentage of capital expenditure (excluding transfers, grants and contributions)

The purpose of this measurement is to determine the proportion of a municipality's 'own-funded' capital expenditure budget that is being funded from borrowed funds to confirm MFMA compliance. It must be noted that the municipality currently have no capital expenditure from own revenue, the municipality are also in process of settling its long term loan with DBSA.

2.6.1.10. Transfers/grants revenue as a percentage of Government transfers/grants available

The purpose of this measurement is mainly to ensure that all available transfers from national and provincial government have been budgeted for. A percentage less than 100 per cent could indicate that not all grants as contained in the Division of Revenue Act (DoRA) have been budgeted for. The Municipality has budgeted for all transfers as stipulated in the DORA if and when the municipality will be receiving additional funds the necessary adjustments will be made as stipulated by legislation.

2.6.1.11. Consumer debtors change (Current and Non-current)

The purpose of these measures is to ascertain whether budgeted reductions in outstanding debtors are realistic. There are 2 measures shown for this factor; the change in current debtors and the change in long term receivables, both from the Budgeted Financial Position. Calculations is based on the current information available as well as the trends from previous years.

2.6.1.12. Repairs and maintenance expenditure level table 34c

This measure must be considered important within the context of the funding measures criteria because a trend that indicates insufficient funds are being committed to asset repair could also indicate that the overall budget is not credible and/or sustainable in the medium to long term because the revenue budget is not being protected. It must be noted that during the draft budget process the municipality budgeted for the need of the municipality however due to several reviews from different departments the municipality had to recalculate and could only budget for the minimum repairs for the next financial years.

2.6.1.13. Asset renewal/rehabilitation expenditure level

This measure has a similar objective to aforementioned objective relating to repairs and maintenance. A requirement of the detailed capital budget (since MFMA Circular 28 which was issued in December 2005) is to categorize each capital project as a new asset or a renewal/rehabilitation project. The objective is to summarize and understand the proportion of budgets being provided for new assets and also asset sustainability. A declining or low level of renewal funding may indicate that a budget is not credible and/or sustainable and future revenue is not being protected, similar to the justification for 'repairs and maintenance' budgets.

MBRR SA15 – Detail Investment Information

Choose name from list - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		-	-	-	-	-	-	-	-	-

MBRR SA16 – Investment particulars by maturity

Choose name from list - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	1	Yrs/Months												
<u>Parent municipality</u>														-
														-
														-
														-
														-
Municipality sub-total										-		-	-	-
<u>Entities</u>														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	1									-		-	-	-

Medium-term outlook: capital revenue

The following table is a breakdown of the funding composition of the 2016/17 medium-term capital program: Sources of capital revenue over the MTREF

NC062 Nama Khoi - Supporting Table SA34a Capital expenditure on new assets by asset class

Description		Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework			
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure	2		17 282	18 552	14 579	29 635	19 395	19 395	13 927	17 841	16 451	
Infrastructure - Road transport		17 282	18 552	10 135	4 612	4 612	4 612	6 000	-	-		
Roads, Pavements & Bridges		17 282	18 552	10 135	4 612	4 612	4 612	6 000				
Storm water							-					
Infrastructure - Electricity		-	-	830	6 000	6 343	6 343	-	3 000	1 000		
Generation				830			-					
Transmission & Reticulation					6 000	6 343	6 343	-	3 000	1 000		
Street Lighting							-					
Infrastructure - Water		-	-	170	1 105	-	-	-	-	-	-	
Dams & Reservoirs				170	1 105		-	-				
Water purification							-	-				
Reticulation							-	-				
Infrastructure - Sanitation		-	-	-	17 859	8 441	8 441	7 927	14 841	15 451		
Reticulation					17 859	8 441	8 441	7 927	14 841	15 451		
Sewerage purification												
Infrastructure - Other		-	-	3 443	60	-	-	-	-	-	-	
Waste Management							-	-				
Transportation							-	-				
Gas							-	-				
Other		3			3 443	60	-	-				
Community				3 691	1 904	-	1 276	1 276	1 276	233	-	-
Parks & gardens		7										
Sportsfields & stadia						1 276	1 276	1 276				
Swimming pools												
Community halls										233		
Libraries												
Recreational facilities												
Fire, safety & emergency												
Security and policing												
Buses												
Clinics												
Museums & Art Galleries												
Cemeteries												
Social rental housing												
Other	8		3 691	1 904								
Heritage assets			-	-	-	-	-	-	-	-	-	
Buildings	9											
Other												
Investment properties			-	-	-	-	-	-	-	-	-	
Housing development												
Other												
Other assets			575	537	295	-	2 567	2 567	-	-	-	
General vehicles	10											
Specialised vehicles		-	-	-	-	-	-	-	-	-		
Plant & equipment							1 340	1 340				
Computers - hardware/equipment									-			
Furniture and other office equipment							620	620				
Abattoirs							-	-				
Markets							-	-				
Civic Land and Buildings							-	-				
Other Buildings							500	500				
Other Land							-	-				
Surplus Assets - (Investment or Inventory)							-	-				
Other				575	537	295		108	108			
Agricultural assets				-	-	-	-	-	-	-	-	-
List sub-class												
Biological assets			-	-	-	-	-	-	-	-	-	
List sub-class												
Intangibles			136	-	-	-	86	86	-	-	-	
Computers - software & programming			136				86	86				
Other (list sub-class)												
Total Capital Expenditure on new assets	1		21 684	20 993	14 874	30 911	23 325	23 325	14 160	17 841	16 451	

MBRR Table SA 17 - Detail of borrowings

NC062 Nama Khoi - Supporting Table SA17 Borrowing

Borrowing - Categorised by type R thousand	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Parent municipality										
Long-Term Loans (annuity/reducing balance)		3 451	1 551	526	2 068	2 068	2 068	405		
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	3 451	1 551	526	2 068	2 068	2 068	405	-	-

MBRR Table SA 18 - Capital transfers and grants receipts

NC062 Nama Khoi - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		34 768	36 261	38 829	40 332	40 332	40 332	41 128	42 765	46 192
Local Government Equitable Share		32 468	33 821	35 295	36 727	36 727	36 727	38 318	40 620	43 792
Finance Management		1 500	1 550	1 600	1 675	1 675	1 675	1 810	2 145	2 400
Municipal Systems Improvement		800	890	934	930	930	930			
EPWP				1 000	1 000	1 000	1 000	1 000		
Other transfers/grants [insert description]										
Provincial Government:		6 846	1 106	1 067	1 129	1 129	1 129	1 699	-	-
Housing		1 176	1 106							
Sport and Recreation		5 670		1 067	1 129	1 129	1 129	1 699		
Library										
District Municipality:		-	-	-	450	450	450	-	-	-
NDM					450	450	450			
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Operating Transfers and Grants	5	41 614	37 367	39 896	41 911	41 911	41 911	42 827	42 765	46 192
Capital Transfers and Grants										
National Government:		22 088	28 274	16 979	30 851	21 433	21 433	13 927	17 841	16 451
Municipal Infrastructure Grant (MIG)		1 000	12 000	13 979	14 245	14 245	14 245	13 927	14 841	15 451
INEP		16 088	15 274	1 000	6 000	6 000	6 000	-	3 000	1 000
ACIP		1 000	1 000	2 000	10 606	1 188	1 188			
		4 000								
Provincial Government:		-	-	-	-	-	290	233	-	-
Library							290	233		
District Municipality:		-	-	-	-	-	500	-	-	-
NDM							500			
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Capital Transfers and Grants	5	22 088	28 274	16 979	30 851	21 433	22 223	14 160	17 841	16 451
TOTAL RECEIPTS OF TRANSFERS & GRANTS		63 702	65 641	56 875	72 762	63 344	64 134	56 987	60 606	62 643

Cash Flow Management

Cash flow management and forecasting is a critical step in determining if the budget is funded over the medium-term. The table below is consistent with international standards of good financial management practice and also improves understandability for councilors and management. Some specific features include:

- Clear separation of receipts and payments within each cash flow category;
- Clear separation of capital and operating receipts from government, which also enables cash from 'Ratepayers and other' to be provided for as cash inflow based on actual performance. In other words the actual collection rate of billed revenue, and
- Separation of borrowing and loan repayments (no set-off), to assist with MFMA compliance assessment regarding the use of long term borrowing (debt).

MBRR Table A7 - Budget cash flow statement

NC062 Nama Khoi - Table A7 Budgeted Cash Flows

NC002 Nana Khor - Table A7 Budgeted Cash Flows											
Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates, penalties & collection charges		21 143	29 708	34 691	34 151	34 151	34 151	34 151	36 405	38 663	40 944
Service charges		79 404	81 589	91 621	125 220	124 166	124 166	124 166	126 901	134 769	142 720
Other revenue		10 285	11 348	19 084	30 553	12 512	12 512	12 512	12 714	13 502	14 299
Government - operating	1	59 953	76 827	88 319	42 002	42 045	42 045	42 045	42 827	45 482	48 166
Government - capital	1				22 111	22 140	22 140	22 140	14 160	17 841	16 451
Interest		2 416	707	1 532	2 683	6 668	6 668	6 668	7 249	7 698	8 152
Dividends									-	-	-
Payments											
Suppliers and employees		(141 370)	(165 485)	(203 430)	(236 502)	(224 704)	(224 704)	(224 704)	(231 946)	(240 582)	(252 370)
Finance charges		(2 704)	(4 992)	(7 085)	(565)	(78)	(78)	(78)	(10)	(10)	(11)
Transfers and Grants	1								-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		29 128	29 703	24 732	19 654	16 900	16 900	16 900	8 299	17 362	18 350
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE			205						-	-	-
Decrease (Increase) in non-current debtors		(135)							-	-	-
Decrease (increase) other non-current receivables		(8 403)		(312)					-	-	-
Decrease (increase) in non-current investments									-	-	-
Payments											
Capital assets		(21 823)	(20 993)	(11 431)	(22 111)	(23 325)	(23 325)	(23 325)	(14 160)	(17 841)	(16 451)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(30 362)	(20 788)	(11 743)	(22 111)	(23 325)	(23 325)	(23 325)	(14 160)	(17 841)	(16 451)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		15							-	-	-
Borrowing long term/refinancing									-	-	-
Increase (decrease) in consumer deposits									-	-	-
Payments											
Repayment of borrowing		(4 251)	(1 781)	(2 193)	(1 590)	(930)	(930)	(930)	(405)	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(4 236)	(1 781)	(2 193)	(1 590)	(930)	(930)	(930)	(405)	-	-
NET INCREASE/ (DECREASE) IN CASH HELD											
Cash/cash equivalents at the year begin:	2	17 561	12 091	19 224	4 954	6 828	6 828	6 828	9 494	3 229	2 750
Cash/cash equivalents at the year end:	2	12 091	19 224	30 020	907	(527)	(527)	(527)	3 229	2 750	4 649

MBRR Table A8 - Cash backed reserves/accumulated surplus reconciliation

NC062 Nama Khoi - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description		Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Cash and investments available												
	Cash/cash equivalents at the year end	1	12 091	19 224	30 020	907	(527)	(527)	(527)	3 229	2 750	4 649
	Other current investments > 90 days		-	(0)	-	28 006	29 440	29 440	29 440	22	23	24
	Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:			12 091	19 224	30 020	28 913	28 913	28 913	28 913	3 250	2 773	4 674
Application of cash and investments												
	Unspent conditional transfers		-	-	-	7 272	7 272	7 272	7 272	-	-	-
	Unspent borrowing		-	-	-	-	-	-	-	-	-	-
	Statutory requirements	2										
	Other working capital requirements	3	60 869	126 704	163 535	15 174	16 782	16 782	16 782	129 460	137 486	145 598
	Other provisions											
	Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
	Reserves to be backed by cash/investments	5										
Total Application of cash and investments:			60 869	126 704	163 535	22 445	24 053	24 053	24 053	129 460	137 486	145 598
Surplus(shortfall)			(48 779)	(107 480)	(133 514)	6 468	4 860	4 860	4 860	(126 209)	(134 713)	(140 925)

MBRR SA19 - Expenditure on transfers and grant programs

NC062 Nama Khoi - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand										
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		34 768	36 261	38 829	40 332	40 332	40 332	41 128	42 765	46 192
Local Government Equitable Share		32 468	33 821	35 295	36 727	36 727	36 727	38 318	40 620	43 792
Finance Management		1 500	1 550	1 600	1 675	1 675	1 675	1 810	2 145	2 400
Municipal Systems Improvement		800	890	934	930	930	930			
EPWP				1 000	1 000	1 000	1 000	1 000		
Other transfers/grants [insert description]										
Provincial Government:		6 846	1 106	1 067	1 129	1 129	1 129	1 699	-	-
Housing		1 176	1 106							
Sport and Recreation		5 670								
Library				1 067	1 129	1 129	1 129	1 699		
District Municipality:		-	-	-	450	450	450	-	-	-
NDM					450	450	450			
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total operating expenditure of Transfers and Grants		41 614	37 367	39 896	41 911	41 911	41 911	42 827	42 765	46 192
Capital expenditure of Transfers and Grants										
National Government:		22 088	28 274	16 979	30 851	21 433	21 433	13 927	17 841	16 451
Municipal Infrastructure Grant (MIG)		1 000	12 000	13 979	14 245	14 245	14 245	13 927	14 841	15 451
INEP		16 088	15 274	1 000	6 000	6 000	6 000	-	3 000	1 000
ACIP		1 000	1 000							
ACIP		4 000		2 000	10 606	1 188	1 188			
Provincial Government:		-	-	-	-	-	290	233	-	-
Library							290	233		
District Municipality:		-	-	-	-	-	500	-	-	-
NDM							500			
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total capital expenditure of Transfers and Grants		22 088	28 274	16 979	30 851	21 433	22 223	14 160	17 841	16 451
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		63 702	65 641	56 875	72 762	63 344	64 134	56 987	60 606	62 643

MBRR SA 20 - Reconciliation between of transfers, grant receipts and unspent funds

NC062 Nama Khoi - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		35 335	42 109	39 002	42 002	42 045	42 045	41 128	42 765	46 192
Conditions met - transferred to revenue		35 335	42 109	39 002	42 002	42 045	42 045	41 128	42 765	46 192
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts								1 699		
Conditions met - transferred to revenue		-	-	-	-	-	-	1 699	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		35 335	42 109	39 002	42 002	42 045	42 045	42 827	42 765	46 192
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		17 418	20 456	14 579	30 851	22 140	22 140	13 927	17 841	16 451
Conditions met - transferred to revenue		17 418	20 456	14 579	30 851	22 140	22 140	13 927	17 841	16 451
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts					-	-		233		
Conditions met - transferred to revenue		-	-	-	-	-	-	233	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts				64	-	-				
Conditions met - transferred to revenue		-	-	64	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		17 418	20 456	14 643	30 851	22 140	22 140	14 160	17 841	16 451
Total capital transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		52 753	62 565	53 645	72 853	64 185	64 185	56 987	60 606	62 643

MBRR SA22 - Summary of councilor and staff benefits

NC062 Nama Khoi - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration R thousand	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		2 898	2 741	3 200	3 068	3 325	3 325	3 513	3 731	3 951
Pension and UIF Contributions		173	405	480	133	144	144	151	161	170
Medical Aid Contributions				-		-	-			
Motor Vehicle Allowance		1 003	1 292	800	1 067	1 156	1 156	1 221	1 297	1 374
Cellphone Allowance		214		382	226	482	482	482		
Housing Allowances				-		-	-			
Other benefits and allowances				65		-	-			
Sub Total - Councillors		4 288	4 438	4 927	4 493	5 107	5 107	5 368	5 189	5 495
% increase	4		3.5%	11.0%	(8.8%)	13.7%	-	5.1%	(3.3%)	5.9%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		3 473	5 183	2 938	3 679	4 063	4 063	4 108	4 363	4 621
Pension and UIF Contributions		298	228	309	508	530	530	480	510	540
Medical Aid Contributions		66	130	134	302	299	299	288	306	324
Overtime				-	-	-	-			
Performance Bonus				-	-	-	-			
Motor Vehicle Allowance			708	689	966	969	969	796	845	895
Cellphone Allowance	3				54	64	64	64	68	72
Housing Allowances	3			6	19	34	34	39	41	43
Other benefits and allowances	3	831	179	265	325	709	709	777	825	874
Payments in lieu of leave				-	-	-	-			
Long service awards				-	-	-	-			
Post-retirement benefit obligations	6			-	-	-	-			
Sub Total - Senior Managers of Municipality		4 668	6 428	4 341	5 852	6 667	6 667	6 551	6 958	7 368
% increase	4		37.7%	(32.5%)	34.8%	13.9%	-	(1.7%)	6.2%	5.9%
Other Municipal Staff										
Basic Salaries and Wages		33 631	43 840	44 086	38 963	41 185	41 185	43 632	46 338	49 071
Pension and UIF Contributions		6 892	6 078	5 568	6 274	6 881	6 881	6 998	7 432	7 870
Medical Aid Contributions		1 139	1 299	1 619	1 886	1 924	1 924	2 090	2 219	2 350
Overtime		1 851	2 158	-	3 321	2 768	2 768	2 911	3 092	3 274
Performance Bonus		-		-	-	-	-			
Motor Vehicle Allowance	3	-	3 765	3 963	2 730	2 822	2 822	2 873	3 051	3 231
Cellphone Allowance	3	-		-	47	83	83	83	88	93
Housing Allowances	3	317	309	264	286	1 262	1 262	997	1 058	1 121
Other benefits and allowances	3	7 321	5 124	5 722	5 278	5 467	5 467	6 124	6 504	6 888
Payments in lieu of leave		332		-	-	-	-			
Long service awards		-		-	-	-	-			
Post-retirement benefit obligations	6			-	-	-	-			
Sub Total - Other Municipal Staff		51 483	62 574	61 222	58 784	62 392	62 392	65 709	69 783	73 900
% increase	4		21.5%	(2.2%)	(4.0%)	6.1%	-	5.3%	6.2%	5.9%
Total Parent Municipality		60 439	73 439	70 490	69 129	74 167	74 167	77 628	81 929	86 763

MBRR SA23 - Salaries, allowances and benefits (political office bearers/councillors/senior managers)

NC062 Nama Khoi - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4		384 511	57 677	169 260			611 447
Chief Whip								-
Executive Mayor			480 639	72 096	206 114			758 849
Deputy Executive Mayor								-
Executive Committee			437 676	-	204 572			642 248
Total for all other councillors			2 209 940	21 727	1 123 307			3 354 974
Total Councillors	8	-	3 512 765	151 500	1 703 252			5 367 517
Senior Managers of the Municipality	5							
Municipal Manager (MM)								-
Chief Finance Officer			711 060	19 056	239 255			969 372
								-
								-
								-
								-
<i>List of each official with packages >= senior manager</i>								
HOD: Corporate Service			414 019	2 012	115 406			531 437
HOD: LED & Housing			477 323	132 141	207 084			816 548
HOD: Internal Audit			605 092	186 044	201 624			992 761
HOD: Finance			605 092	165 952	217 949			988 993
HOD: Community Service			414 019	115 752	166 672			696 443
HOD: Electrical Engineering			276 662	30 518	257 076			564 257
HOD: Technical Service			605 092	156 833	229 734			991 660
								-
								-
								-
								-
								-
								-
Total Senior Managers of the Municipality	8,10	-	4 108 361	808 309	1 634 800	-		6 551 471

MBRR SA24 – Summary of personnel numbers

NC062 Nama Khoi - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers Number	Ref	2014/15			Current Year 2015/16			Budget Year 2016/17		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		17	17		17		17	17		17
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3	12	3	1	6	4	2	6	4	2
Other Managers	7	17	16		1	1		1	1	
Professionals		72	54	2	44	44	-	44	44	-
Finance		12	7		7	7		7	7	
Spatial/town planning		7	5		5	5		5	5	
Information Technology		3	2		3	3		3	3	
Roads		1								
Electricity		5	5		2	2		2	2	
Water		1								
Sanitation		1	1							
Refuse		1	1		2	2		2	2	
Other		41	33	2	25	25		25	25	
Technicians		48	43	-	28	28	-	28	28	-
Finance										
Spatial/town planning					3	3		3	3	
Information Technology										
Roads										
Electricity		8	8		6	6		6	6	
Water		15	11		8	8		8	8	
Sanitation		3	2		1	1		1	1	
Refuse					1	1		1	1	
Other		22	22		9	9		9	9	
Clerks (Clerical and administrative)		63	55	7	71	66	5	71	66	5
Service and sales workers		20	17							
Skilled agricultural and fishery workers					1	1		1	1	
Craft and related trades										
Plant and Machine Operators		64	61		40	39	1	40	39	1
Elementary Occupations		136	106		95	91	4	95	91	4
TOTAL PERSONNEL NUMBERS	9	449	372	10	303	274	29	303	274	29
% increase					(32.5%)	(26.3%)	190.0%	-	-	-
Total municipal employees headcount	6, 10									
Finance personnel headcount	8, 10	66	61		49	46	3	49	46	3
Human Resources personnel headcount	8, 10	7	6		5	4	1	5	4	1

MBRR SA25 - Budgeted monthly revenue and expenditure

NC062 Nama Khoi - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand																
Revenue By Source																
Property rates		3 193	3 193	3 193	3 193	3 193	3 193	3 193	3 193	3 193	3 193	3 193	3 193	38 321	40 697	43 099
Property rates - penalties & collection charges		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Service charges - electricity revenue		5 893	5 893	5 893	5 893	5 893	5 893	5 893	5 893	5 893	5 893	5 893	5 893	70 711	75 095	79 525
Service charges - water revenue		2 657	2 657	2 657	2 657	2 657	2 657	2 657	2 657	2 657	2 657	2 657	2 657	31 885	33 861	35 859
Service charges - sanitation revenue		1 165	1 165	1 165	1 165	1 165	1 165	1 165	1 165	1 165	1 165	1 165	1 165	13 983	14 850	15 726
Service charges - refuse revenue		1 344	1 344	1 344	1 344	1 344	1 344	1 344	1 344	1 344	1 344	1 344	1 344	16 133	17 133	18 144
Service charges - other		72	72	72	72	72	72	72	72	72	72	72	72	868	922	976
Rental of facilities and equipment		174	174	174	174	174	174	174	174	174	174	174	174	2 088	2 218	2 349
Interest earned - external investments		160	160	160	160	160	160	160	160	160	160	160	160	1 923	2 042	2 163
Interest earned - outstanding debtors		476	476	476	476	476	476	476	476	476	476	476	476	5 707	6 061	6 418
Dividends received		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Fines		15	15	15	15	15	15	15	15	15	15	15	15	179	191	202
Licences and permits		111	111	111	111	111	111	111	111	111	111	111	111	1 331	1 414	1 497
Agency services		111	111	111	111	111	111	111	111	111	111	111	111	1 331	1 413	1 497
Transfers recognised - operational		3 569	3 569	3 569	3 569	3 569	3 569	3 569	3 569	3 569	3 569	3 569	3 569	42 827	42 765	46 192
Other revenue		704	704	704	704	704	704	704	704	704	704	704	704	8 453	8 977	9 507
Gains on disposal of PPE		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Revenue (excluding capital transfers and contributions)		19 645	19 645	19 645	19 645	19 645	19 645	19 645	19 645	19 645	19 645	19 645	19 645	235 741	247 640	263 155
Expenditure By Type																
Employee related costs		6 022	6 022	6 022	6 022	6 022	6 022	6 022	6 022	6 022	6 022	6 022	6 022	72 260	76 740	81 268
Remuneration of councillors		447	447	447	447	447	447	447	447	447	447	447	447	5 368	5 700	6 037
Debt impairment		2 018	2 018	2 018	2 018	2 018	2 018	2 018	2 018	2 018	2 018	2 018	2 018	24 212	25 713	27 230
Depreciation & asset impairment		3 410	3 410	3 410	3 410	3 410	3 410	3 410	3 410	3 410	3 410	3 410	3 410	40 916	43 452	46 016
Finance charges		1	1	1	1	1	1	1	1	1	1	1	1	10	11	11
Bulk purchases		7 967	7 967	7 967	7 967	7 967	7 967	7 967	7 967	7 967	7 967	7 967	7 967	95 603	101 530	107 520
Other materials		866	866	866	866	866	866	866	866	866	866	866	866	10 391	11 035	11 686
Contracted services		32	32	32	32	32	32	32	32	32	32	32	32	384	408	432
Transfers and grants		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other expenditure		4 178	4 178	4 178	4 178	4 178	4 178	4 178	4 178	4 178	4 178	4 178	4 178	50 134	53 242	56 383
Loss on disposal of PPE		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Expenditure		24 940	24 940	24 940	24 940	24 940	24 940	24 940	24 940	24 940	24 940	24 940	24 940	299 276	317 831	336 583
Surplus/(Deficit)		(5 295)	(5 295)	(5 295)	(5 295)	(5 295)	(5 295)	(5 295)	(5 295)	(5 295)	(5 295)	(5 295)	(5 295)	(63 535)	(70 191)	(73 429)
Transfers recognised - capital		1 180	1 180	1 180	1 180	1 180	1 180	1 180	1 180	1 180	1 180	1 180	1 180	14 160	17 841	16 451
Contributions recognised - capital		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Contributed assets		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions		(4 115)	(4 115)	(4 115)	(4 115)	(4 115)	(4 115)	(4 115)	(4 115)	(4 115)	(4 115)	(4 115)	(4 115)	(49 375)	(52 350)	(56 978)
Taxation		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Attributable to minorities		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Share of surplus/ (deficit) of associate		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit)	1	(4 115)	(4 115)	(4 115)	(4 115)	(4 115)	(4 115)	(4 115)	(4 115)	(4 115)	(4 115)	(4 115)	(4 115)	(49 375)	(52 350)	(56 978)

MBRR SA26 - Budgeted monthly revenue and expenditure (municipal vote)

NC062 Nama Khoi - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description		Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
R thousand			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue by Vote																	
Vote 1 - Municipal Manager			51	51	51	51	51	51	51	51	51	51	51	986	1 542	1 638	1 734
Vote 2 - Financial Services			7 110	7 110	7 110	7 110	7 110	7 110	7 110	7 110	7 110	7 110	7 110	8 113	86 319	88 953	95 105
Vote 3 - Corporate Services			729	729	729	729	729	729	729	729	729	729	729	729	8 749	9 291	9 839
Vote 4 - Community Services: Community Development			1 650	1 650	1 650	1 650	1 650	1 650	1 650	1 650	1 650	1 650	1 650	1 883	20 027	21 022	22 262
Vote 5 - Community Services: Public Safety			198	198	198	198	198	198	198	198	198	198	198	443	2 618	2 780	2 944
Vote 6 - Electrical Engineering Services			6 147	6 147	6 147	6 147	6 147	6 147	6 147	6 147	6 147	6 147	6 147	3 181	70 803	78 193	80 630
Vote 7 - Infrastructure, Engineering & Technical Services			4 129	4 129	4 129	4 129	4 129	4 129	4 129	4 129	4 129	4 129	4 129	14 422	59 843	63 603	67 090
Vote 8 - [NAME OF VOTE 8]														-	-	-	-
Vote 9 - [NAME OF VOTE 9]														-	-	-	-
Vote 10 - [NAME OF VOTE 10]														-	-	-	-
Vote 11 - [NAME OF VOTE 11]														-	-	-	-
Vote 12 - [NAME OF VOTE 12]														-	-	-	-
Vote 13 - [NAME OF VOTE 13]														-	-	-	-
Vote 14 - [NAME OF VOTE 14]														-	-	-	-
Vote 15 - [NAME OF VOTE 15]														-	-	-	-
Total Revenue by Vote			20 013	20 013	20 013	20 013	20 013	20 013	20 013	20 013	20 013	20 013	20 013	29 756	249 901	265 481	279 606
Expenditure by Vote to be appropriated																	
Vote 1 - Municipal Manager			1 524	1 524	1 524	1 524	1 524	1 524	1 524	1 524	1 524	1 524	1 524	363	17 127	18 189	19 262
Vote 2 - Financial Services			7 324	7 324	7 324	7 324	7 324	7 324	7 324	7 324	7 324	7 324	7 324	7 663	88 226	93 696	99 224
Vote 3 - Corporate Services			1 731	1 731	1 731	1 731	1 731	1 731	1 731	1 731	1 731	1 731	1 731	1 731	20 768	22 056	23 357
Vote 4 - Community Services: Community Development			2 006	2 006	2 006	2 006	2 006	2 006	2 006	2 006	2 006	2 006	2 006	2 006	24 067	25 559	27 067
Vote 5 - Community Services: Public Safety			473	473	473	473	473	473	473	473	473	473	473	1 300	6 504	6 908	7 315
Vote 6 - Electrical Engineering Services			6 814	6 814	6 814	6 814	6 814	6 814	6 814	6 814	6 814	6 814	6 814	4 435	79 384	84 306	89 280
Vote 7 - Infrastructure, Engineering & Technical Services			5 267	5 267	5 267	5 267	5 267	5 267	5 267	5 267	5 267	5 267	5 267	5 267	63 199	67 117	71 077
Vote 8 - [NAME OF VOTE 8]														-	-	-	-
Vote 9 - [NAME OF VOTE 9]														-	-	-	-
Vote 10 - [NAME OF VOTE 10]														-	-	-	-
Vote 11 - [NAME OF VOTE 11]														-	-	-	-
Vote 12 - [NAME OF VOTE 12]														-	-	-	-
Vote 13 - [NAME OF VOTE 13]														-	-	-	-
Vote 14 - [NAME OF VOTE 14]														-	-	-	-
Vote 15 - [NAME OF VOTE 15]														-	-	-	-
Total Expenditure by Vote			25 138	25 138	25 138	25 138	25 138	25 138	25 138	25 138	25 138	25 138	25 138	22 762	299 276	317 831	336 583
Surplus/(Deficit) before assoc.			(5 124)	(5 124)	(5 124)	(5 124)	(5 124)	(5 124)	(5 124)	(5 124)	(5 124)	(5 124)	(5 124)	6 993	(49 375)	(52 350)	(56 978)
Taxation														-	-	-	-
Attributable to minorities														-	-	-	-
Share of surplus/ (deficit) of associate														-	-	-	-
Surplus/(Deficit)			1	(5 124)	(5 124)	(5 124)	(5 124)	(5 124)	(5 124)	(5 124)	(5 124)	(5 124)	(5 124)	6 993	(49 375)	(52 350)	(56 978)

NC062 Nama Khoi - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand																
Revenue - Standard																
Governance and administration																
		7 838	7 838	7 838	7 838	7 838	7 838	7 838	7 838	7 838	7 838	7 838	10 396	96 610	99 882	106 679
Executive and council		51	51	51	51	51	51	51	51	51	51	51	986	1 542	1 638	1 734
Budget and treasury office		7 110	7 110	7 110	7 110	7 110	7 110	7 110	7 110	7 110	7 110	7 110	8 113	86 319	88 953	95 105
Corporate services		677	677	677	677	677	677	677	677	677	677	677	1 298	8 749	9 291	9 839
Community and public safety																
		457	457	457	457	457	457	457	457	457	457	457	935	5 957	6 079	6 437
Community and social services		251	251	251	251	251	251	251	251	251	251	251	484	3 251	3 205	3 394
Sport and recreation		7	7	7	7	7	7	7	7	7	7	7	7	88	93	99
Public safety		198	198	198	198	198	198	198	198	198	198	198	443	2 618	2 780	2 944
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services																
		2	2	2	2	2	2	2	2	2	2	2	28	47	50	53
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		2	2	2	2	2	2	2	2	2	2	2	28	47	50	53
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services																
		11 348	11 348	11 348	11 348	11 348	11 348	11 348	11 348	11 348	11 348	11 348	22 410	147 233	159 412	166 375
Electricity		6 147	6 147	6 147	6 147	6 147	6 147	6 147	6 147	6 147	6 147	6 147	3 181	70 803	78 193	80 630
Water		2 657	2 657	2 657	2 657	2 657	2 657	2 657	2 657	2 657	2 657	2 657	2 657	31 886	33 863	35 861
Waste water management		1 157	1 157	1 157	1 157	1 157	1 157	1 157	1 157	1 157	1 157	1 157	15 186	27 910	29 691	31 177
Waste management		1 386	1 386	1 386	1 386	1 386	1 386	1 386	1 386	1 386	1 386	1 386	1 386	16 633	17 665	18 707
Other		4	4	4	4	4	4	4	4	4	4	4	14	55	59	62
Total Revenue - Standard		19 647	19 647	19 647	19 647	19 647	19 647	19 647	19 647	19 647	19 647	19 647	33 783	249 901	265 481	279 606
Expenditure - Standard																
Governance and administration																
		10 579	10 579	10 579	10 579	10 579	10 579	10 579	10 579	10 579	10 579	10 579	9 756	126 121	133 941	141 843
Executive and council		1 524	1 524	1 524	1 524	1 524	1 524	1 524	1 524	1 524	1 524	1 524	363	17 127	18 189	19 262
Budget and treasury office		7 324	7 324	7 324	7 324	7 324	7 324	7 324	7 324	7 324	7 324	7 324	7 663	88 226	93 696	99 224
Corporate services		1 731	1 731	1 731	1 731	1 731	1 731	1 731	1 731	1 731	1 731	1 731	1 731	20 768	22 056	23 357
Community and public safety																
		1 353	1 353	1 353	1 353	1 353	1 353	1 353	1 353	1 353	1 353	1 353	2 180	17 062	18 120	19 189
Community and social services		694	694	694	694	694	694	694	694	694	694	694	694	8 329	8 845	9 367
Sport and recreation		186	186	186	186	186	186	186	186	186	186	186	186	2 229	2 367	2 506
Public safety		473	473	473	473	473	473	473	473	473	473	473	1 300	6 504	6 908	7 315
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services																
		1 199	1 199	1 199	1 199	1 199	1 199	1 199	1 199	1 199	1 199	1 199	2 527	15 721	16 696	17 681
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		1 199	1 199	1 199	1 199	1 199	1 199	1 199	1 199	1 199	1 199	1 199	2 527	15 721	16 696	17 681
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services																
		11 564	11 564	11 564	11 564	11 564	11 564	11 564	11 564	11 564	11 564	11 564	13 108	140 312	149 011	157 803
Electricity		6 814	6 814	6 814	6 814	6 814	6 814	6 814	6 814	6 814	6 814	6 814	4 435	79 384	84 306	89 280
Water		3 136	3 136	3 136	3 136	3 136	3 136	3 136	3 136	3 136	3 136	3 136	3 136	37 629	39 962	42 319
Waste water management		786	786	786	786	786	786	786	786	786	786	786	1 205	9 849	10 460	11 077
Waste management		829	829	829	829	829	829	829	829	829	829	829	4 332	13 450	14 283	15 126
Other		5	5	5	5	5	5	5	5	5	5	5	5	60	64	68
Total Expenditure - Standard		24 700	24 700	24 700	24 700	24 700	24 700	24 700	24 700	24 700	24 700	24 700	27 575	299 276	317 831	336 583
Surplus/(Deficit) before assoc.		(5 053)	(5 053)	(5 053)	(5 053)	(5 053)	(5 053)	(5 053)	(5 053)	(5 053)	(5 053)	(5 053)	6 209	(49 375)	(52 350)	(56 978)
Share of surplus/ (deficit) of associate													-	-	-	-
Surplus/(Deficit)	1	(5 053)	(5 053)	(5 053)	(5 053)	(5 053)	(5 053)	(5 053)	(5 053)	(5 053)	(5 053)	(5 053)	6 209	(49 375)	(52 350)	(56 978)

MBRR SA28 - Budgeted monthly capital expenditure (municipal vote)

NC062 Nama Khoi - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand																
Multi-year expenditure to be appropriated	1															
Vote 1 - Municipal Manager													-	-	-	-
Vote 2 - Financial Services													-	-	-	-
Vote 3 - Corporate Services													-	-	-	-
Vote 4 - Community Services: Community Development		19	19	19	19	19	19	19	19	19	19	19	19	233	-	-
Vote 5 - Community Services: Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Electrical Engineering Services													-	-	3 000	1 000
Vote 7 - Infrastructure, Engineering & Technical Services		1 161	1 161	1 161	1 161	1 161	1 161	1 161	1 161	1 161	1 161	1 161	1 161	13 927	14 841	15 451
Vote 8 - [NAME OF VOTE 8]													-	-	-	-
Vote 9 - [NAME OF VOTE 9]													-	-	-	-
Vote 10 - [NAME OF VOTE 10]													-	-	-	-
Vote 11 - [NAME OF VOTE 11]													-	-	-	-
Vote 12 - [NAME OF VOTE 12]													-	-	-	-
Vote 13 - [NAME OF VOTE 13]													-	-	-	-
Vote 14 - [NAME OF VOTE 14]													-	-	-	-
Vote 15 - [NAME OF VOTE 15]													-	-	-	-
Capital multi-year expenditure sub-total	2	1 180	1 180	1 180	1 180	1 180	1 180	1 180	1 180	1 180	1 180	1 180	1 180	14 160	17 841	16 451

MBRR SA29 - Budgeted monthly capital expenditure (standard classification)

NC062 Nama Khoi - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Capital Expenditure - Standard	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Governance and administration</i>																
Executive and council																
Budget and treasury office																
Corporate services																
<i>Community and public safety</i>		19	19	19	19	19	19	19	19	19	19	19	19	233	-	-
Community and social services		19	19	19	19	19	19	19	19	19	19	19	19	233	-	-
Sport and recreation																
Public safety																
Housing																
Health																
<i>Economic and environmental services</i>		500	500	500	500	500	500	500	500	500	500	500	500	6 000	-	-
Planning and development																
Road transport		500	500	500	500	500	500	500	500	500	500	500	500	6 000	-	-
Environmental protection																
<i>Trading services</i>		661	661	661	661	661	661	661	661	661	661	661	661	7 927	17 841	16 451
Electricity															3 000	1 000
Water																
Waste water management		661	661	661	661	661	661	661	661	661	661	661	661	7 927	14 841	15 451
Waste management																
<i>Other</i>																
Total Capital Expenditure - Standard	2	1 180	1 180	1 180	1 180	1 180	1 180	1 180	1 180	1 180	1 180	1 180	1 180	14 160	17 841	16 451
Funded by:																
National Government		1 161	1 161	1 161	1 161	1 161	1 161	1 161	1 161	1 161	1 161	1 161	1 161	13 927	17 841	16 451
Provincial Government		19	19	19	19	19	19	19	19	19	19	19	19	233	-	-
District Municipality																
Other transfers and grants																
Transfers recognised - capital		1 180	1 180	1 180	1 180	1 180	1 180	1 180	1 180	1 180	1 180	1 180	1 180	14 160	17 841	16 451
Public contributions & donations																
Borrowing																
Internally generated funds																
Total Capital Funding		1 180	1 180	1 180	1 180	1 180	1 180	1 180	1 180	1 180	1 180	1 180	1 180	14 160	17 841	16 451

NC062 Nama Khoi - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Cash Receipts By Source													1		
Property rates	3 034	3 034	3 034	3 034	3 034	3 034	3 034	3 034	3 034	3 034	3 034	3 034	36 405	38 663	40 944
Property rates - penalties & collection charges	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Service charges - electricity revenue	5 598	5 598	5 598	5 598	5 598	5 598	5 598	5 598	5 598	5 598	5 598	5 598	67 175	71 340	75 549
Service charges - water revenue	2 524	2 524	2 524	2 524	2 524	2 524	2 524	2 524	2 524	2 524	2 524	2 524	30 290	32 168	34 066
Service charges - sanitation revenue	1 107	1 107	1 107	1 107	1 107	1 107	1 107	1 107	1 107	1 107	1 107	1 107	13 284	14 108	14 940
Service charges - refuse revenue	1 277	1 277	1 277	1 277	1 277	1 277	1 277	1 277	1 277	1 277	1 277	1 277	15 327	16 277	17 237
Service charges - other	69	69	69	69	69	69	69	69	69	69	69	69	825	876	927
Rental of facilities and equipment	165	165	165	165	165	165	165	165	165	165	165	165	1 984	2 107	2 231
Interest earned - external investments	152	152	152	152	152	152	152	152	152	152	152	152	1 827	1 940	2 055
Interest earned - outstanding debtors	452	452	452	452	452	452	452	452	452	452	452	452	5 422	5 758	6 097
Dividends received	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Fines	14	14	14	14	14	14	14	14	14	14	14	14	170	181	192
Licences and permits	105	105	105	105	105	105	105	105	105	105	105	105	1 265	1 343	1 422
Agency services	105	105	105	105	105	105	105	105	105	105	105	105	1 264	1 343	1 422
Transfer receipts - operational	3 569	3 569	3 569	3 569	3 569	3 569	3 569	3 569	3 569	3 569	3 569	3 569	42 827	45 482	48 166
Other revenue	669	669	669	669	669	669	669	669	669	669	669	669	8 031	8 528	9 032
Cash Receipts by Source	18 841	18 841	18 841	18 841	18 841	18 841	18 841	18 841	18 841	18 841	18 841	18 841	226 096	240 113	254 280
Other Cash Flows by Source															
Transfer receipts - capital	1 180	1 180	1 180	1 180	1 180	1 180	1 180	1 180	1 180	1 180	1 180	1 180	14 160	17 841	16 451
Contributions recognised - capital & Contributed assets	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Proceeds on disposal of PPE	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Short term loans	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Borrowing long term/refinancing	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Increase (decrease) in consumer deposits	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Decrease (Increase) in non-current debtors	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Decrease (increase) other non-current receivables	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Decrease (increase) in non-current investments	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Cash Receipts by Source	20 021	20 021	20 021	20 021	20 021	20 021	20 021	20 021	20 021	20 021	20 021	20 021	240 256	257 954	270 731
Cash Payments by Type															
Employee related costs	6 022	6 022	6 022	6 022	6 022	6 022	6 022	6 022	6 022	6 022	6 022	6 022	72 260	75 801	79 515
Remuneration of councillors	447	447	447	447	447	447	447	447	447	447	447	447	5 368	5 631	5 906
Finance charges	1	1	1	1	1	1	1	1	1	1	1	1	10	10	11
Bulk purchases - Electricity	5 624	5 624	5 624	5 624	5 624	5 624	5 624	5 624	5 624	5 624	5 624	5 624	67 489	70 796	74 265
Bulk purchases - Water & Sewer	2 343	2 343	2 343	2 343	2 343	2 343	2 343	2 343	2 343	2 343	2 343	2 343	28 113	29 491	30 936
Other materials	866	866	866	866	866	866	866	866	866	866	866	866	10 391	10 900	11 434
Contracted services	32	32	32	32	32	32	32	32	32	32	32	32	384	403	422
Transfers and grants - other municipalities	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Transfers and grants - other	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other expenditure	3 995	3 995	3 995	3 995	3 995	3 995	3 995	3 995	3 995	3 995	3 995	3 995	47 941	47 560	49 891
Cash Payments by Type	19 330	19 330	19 330	19 330	19 330	19 330	19 330	19 330	19 330	19 330	19 330	19 330	231 956	240 592	252 381
Other Cash Flows/Payments by Type															
Capital assets	1 180	1 180	1 180	1 180	1 180	1 180	1 180	1 180	1 180	1 180	1 180	1 180	14 160	17 841	16 451
Repayment of borrowing	34	34	34	34	34	34	34	34	34	34	34	34	405	—	—
Other Cash Flow s/Payments	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Cash Payments by Type	20 543	20 543	20 543	20 543	20 543	20 543	20 543	20 543	20 543	20 543	20 543	20 543	246 521	258 433	268 832
NET INCREASE/(DECREASE) IN CASH HELD	(522)	(522)	(522)	(522)	(522)	(522)	(522)	(522)	(522)	(522)	(522)	(522)	(6 266)	(479)	1 899
Cash/cash equivalents at the monthly/year begin:	9 494	8 972	8 450	7 928	7 406	6 884	6 362	5 839	5 317	4 795	4 273	3 751	9 494	3 229	2 750
Cash/cash equivalents at the monthly/year end:	8 972	8 450	7 928	7 406	6 884	6 362	5 839	5 317	4 795	4 273	3 751	3 229	3 229	2 750	4 649

Annual budgets and SDBIPs – internal departments

The Service Delivery Budget and Implementation Plan will be approved by Council

2.7 Contracts having future budgetary implications

No contracts are awarded beyond the medium-term revenue and expenditure framework (three years)

Capital expenditure details

The following three tables present details of the Municipality's capital expenditure program, firstly on new assets, then the renewal of assets and finally on the repair and maintenance of assets.

NC062 Nama Khoi - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework			
	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	
R thousand											
Capital expenditure on new assets by Asset Class/Sub-class											
Infrastructure		17 282	18 552	14 579	29 635	19 395	19 395	13 927	17 841	16 451	
Infrastructure - Road transport		17 282	18 552	10 135	4 612	4 612	4 612	6 000	-	-	
Roads, Pavements & Bridges		17 282	18 552	10 135	4 612	4 612	4 612	6 000			
Storm water						-					
Infrastructure - Electricity		-	-	830	6 000	6 343	6 343	-	3 000	1 000	
Generation				830		-	-				
Transmission & Reticulation					6 000	6 343	6 343	-	3 000	1 000	
Street Lighting						-	-				
Infrastructure - Water		-	-	170	1 105	-	-	-	-	-	
Dams & Reservoirs				170	1 105						
Water purification						-	-				
Reticulation						-	-				
Infrastructure - Sanitation		-	-	-	17 859	8 441	8 441	7 927	14 841	15 451	
Reticulation					17 859	8 441	8 441	7 927	14 841	15 451	
Sewerage purification											
Infrastructure - Other		-	-	3 443	60	-	-	-	-	-	
Waste Management						-	-				
Transportation		2					-	-			
Gas							-	-			
Other		3			3 443	60	-	-			
Community			3 691	1 904	-	1 276	1 276	1 276	233	-	-
Parks & gardens		7							233		
Sportsfields & stadia						1 276	1 276	1 276			
Swimming pools											
Community halls											
Libraries											
Recreational facilities											
Fire, safety & emergency											
Security and policing											
Buses											
Clinics											
Museums & Art Galleries											
Cemeteries											
Social rental housing											
Other	8	3 691	1 904								
Heritage assets		-	-	-	-	-	-	-	-	-	
Buildings	9										
Other											
Investment properties		-	-	-	-	-	-	-	-	-	
Housing development											
Other											
Other assets		575	537	295	-	2 567	2 567	-	-	-	
General vehicles	10										
Specialised vehicles		-	-	-	-			-	-	-	
Plant & equipment						1 340	1 340				
Computers - hardware/equipment						-	-	-			
Furniture and other office equipment						620	620				
Abattoirs						-	-				
Markets						-	-				
Civic Land and Buildings						-	-				
Other Buildings							500	500			
Other Land							-	-			
Surplus Assets - (Investment or Inventory)							-	-			
Other			575	537	295		108	108			
Agricultural assets			-	-	-	-	-	-	-	-	-
List sub-class											
Biological assets		-	-	-	-	-	-	-	-	-	
List sub-class											
Intangibles		136	-	-	-	86	86	-	-	-	
Computers - software & programming		136				86	86				
Other (list sub-class)											
Total Capital Expenditure on new assets	1	21 684	20 993	14 874	30 911	23 325	23 325	14 160	17 841	16 451	

MBRR SA34b - Capital expenditure on the renewal of existing assets by asset class

NC062 Nama Khoi - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges										
Storm water										
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs										
Water purification										
Reticulation										
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation										
Sewerage purification										
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management										
Transportation	2									
Gas										
Other	3									
Community		-	-	-	-	-	-	-	-	-
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses										
Clinics	7									
Museums & Art Galleries										
Cemeteries										
Social rental housing	8									
Other										
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings										
Other	9									
Investment properties		-	-	-	-	-	-	-	-	-
Housing development										
Other										
Other assets		-	-	-	-	-	-	-	-	-
General vehicles										
Specialised vehicles										
Plant & equipment										
Computers - hardware/equipment										
Furniture and other office equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other										
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming										
Other (list sub-class)										
Total Capital Expenditure on renewal of existing	1	-	-	-	-	-	-	-	-	-

NC062 Nama Khoi - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description		Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Repairs and maintenance expenditure by Asset Class/Sub-class											
Infrastructure			5 938	7 131	9 058	10 677	9 275	9 275	8 489	9 015	9 547
Infrastructure - Road transport			-	-	-	-	-	-	850	903	956
Roads, Pavements & Bridges									850	903	956
Storm water											
Infrastructure - Electricity			-	-	-	-	-	-	3 077	3 268	3 460
Generation											
Transmission & Reticulation									3 077	3 268	3 460
Street Lighting											
Infrastructure - Water			-	-	-	-	-	-	1 651	1 754	1 857
Dams & Reservoirs											
Water purification											
Reticulation									1 651	1 754	1 857
Infrastructure - Sanitation			-	-	-	-	-	-	778	826	875
Reticulation									778	826	875
Sewerage purification											
Infrastructure - Other			5 938	7 131	9 058	10 677	9 275	9 275	2 133	2 265	2 399
Waste Management											
Transportation											
Gas											
Other											
Community			-	-	-	-	-	-	1 351	1 435	1 520
Parks & gardens									207	220	233
Sportsfields & stadia									263	280	296
Swimming pools											
Community halls									125	132	140
Libraries											
Recreational facilities											
Fire, safety & emergency											
Security and policing									104	110	116
Buses											
Clinics											
Museums & Art Galleries											
Cemeteries									235	250	265
Social rental housing											
Other									417	443	469
Heritage assets			-	-	-	-	-	-	-	-	-
Buildings											
Other											
Investment properties			-	-	-	-	-	-	-	-	-
Housing development											
Other											
Other assets			-	-	-	-	-	-	551	585	619
General vehicles											
Specialised vehicles			-	-	-	-	-	-	-	-	-
Plant & equipment											
Computers - hardware/equipment											
Furniture and other office equipment											
Abattoirs											
Markets											
Civic Land and Buildings											
Other Buildings											
Other Land											
Surplus Assets - (Investment or Inventory)											
Other									551	585	619
Agricultural assets			-	-	-	-	-	-	-	-	-
List sub-class											
Biological assets			-	-	-	-	-	-	-	-	-
List sub-class											
Intangibles			-	-	-	-	-	-	-	-	-
Computers - software & programming											
Other (list sub-class)											
Total Repairs and Maintenance Expenditure	1		5 938	7 131	9 058	10 677	9 275	9 275	10 391	11 035	11 686

NC062 Nama Khoi - Supporting Table SA34d Depreciation by asset class

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		15 625	38 115	38 167	38 382	38 382	38 382	40 916	43 452	46 016
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges										
Storm water										
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs										
Water purification										
Reticulation										
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation										
Sewerage purification										
Infrastructure - Other		15 625	38 115	38 167	38 382	38 382	38 382	40 916	43 452	46 016
Waste Management										
Transportation										
Gas										
Other										
Community		-	-	-	-	-	-	-	-	-
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses										
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing										
Other										
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings										
Other										
Investment properties		-	-	-	-	-	-	-	-	-
Housing development										
Other										
Other assets		-	-	-	-	-	-	-	-	-
General vehicles										
Specialised vehicles										
Plant & equipment										
Computers - hardware/equipment										
Furniture and other office equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other										
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming										
Other (list sub-class)										
Total Depreciation	1	15 625	38 115	38 167	38 382	38 382	38 382	40 916	43 452	46 016

MBRR SA35 - Future financial implications of the capital budget

NC062 Nama Khoi - Supporting Table SA35 Future financial implications of the capital budget

Vote Description R thousand	Ref	2016/17 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Present value
Capital expenditure	1							
Vote 1 - Municipal Manager		-	-	-				
Vote 2 - Financial Services		-	-	-				
Vote 3 - Corporate Services		-	-	-				
Vote 4 - Community Services: Community Development		233	-	-				
Vote 5 - Community Services: Public Safety		-	-	-				
Vote 6 - Electrical Engineering Services		-	3 000	1 000				
Vote 7 - Infrastructure, Engineering & Technical Services		13 927	14 841	15 451				
Vote 8 - [NAME OF VOTE 8]		-	-	-				
Vote 9 - [NAME OF VOTE 9]		-	-	-				
Vote 10 - [NAME OF VOTE 10]		-	-	-				
Vote 11 - [NAME OF VOTE 11]		-	-	-				
Vote 12 - [NAME OF VOTE 12]		-	-	-				
Vote 13 - [NAME OF VOTE 13]		-	-	-				
Vote 14 - [NAME OF VOTE 14]		-	-	-				
Vote 15 - [NAME OF VOTE 15]		-	-	-				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		14 160	17 841	16 451	-	-	-	-
Future operational costs by vote	2							
Vote 1 - Municipal Manager								
Vote 2 - Financial Services								
Vote 3 - Corporate Services								
Vote 4 - Community Services: Community Development								
Vote 5 - Community Services: Public Safety								
Vote 6 - Electrical Engineering Services								
Vote 7 - Infrastructure, Engineering & Technical Services								
Vote 8 - [NAME OF VOTE 8]								
Vote 9 - [NAME OF VOTE 9]								
Vote 10 - [NAME OF VOTE 10]								
Vote 11 - [NAME OF VOTE 11]								
Vote 12 - [NAME OF VOTE 12]								
Vote 13 - [NAME OF VOTE 13]								
Vote 14 - [NAME OF VOTE 14]								
Vote 15 - [NAME OF VOTE 15]								
<i>List entity summary if applicable</i>								
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Property rates								
Property rates - penalties & collection charges								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		14 160	17 841	16 451	-	-	-	-

MBRR SA36 - Detailed capital budget per municipal vote

NC062 Nama Khoi - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2016/17 Medium Term Revenue & Expenditure Framework			Project information	
										Audited Outcome 2014/15	Current Year 2015/16 Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	Ward location	New or renewal
R thousand	4			2	6	3	3	5								
Parent municipality: <i>List all capital projects grouped by Municipal Vote</i>																
Infrastructure Department		municipal area upgrading of gravel road	C0468/RS/12/17		Yes	Infrastructure - Road transport	Roads, Pavements & Bridges					6 000				
Infrastructure Department		Okiep: Upgrading of sewer network	NC0594/S/16/19		Yes	Infrastructure - Sanitation	Transmission & Reticulation					7 927				
Community department		Library Maintenance and upgrade			Yes	Community	Libraries					233				
Parent Capital expenditure	1											14 160	-	-		
Entities: <i>List all capital projects grouped by Entity</i>																
Entity A																
Water project A																
Entity B																
Electricity project B																
Entity Capital expenditure										-	-	-	-	-		
Total Capital expenditure										-	-	14 160	-	-		

MBRR SA37 - Projects delayed from previous financial year

Choose name from list - Supporting Table SA37 Consolidated projects delayed from previous financial year/s

Municipal Vote/Capital project	Ref. 1,2	Project name	Project number	Asset Class 3	Asset Sub-Class 3	GPS co-ordinates 4	Previous target year to complete	Current Year 2015/16		2016/17 Medium Term Revenue & Expenditure Framework		
								Original Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand												
Parent municipality: <i>List all capital projects grouped by Municipal Vote</i>				<i>Examples</i>	<i>Examples</i>							
Entities: <i>List all capital projects grouped by Municipal Entity</i>												
Entity Name <i>Project name</i>												

2.8 Legislation compliance status

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

1. In-year reporting

Reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days) has progressively improved and includes monthly published financial performance on the Municipality's website.

2. Internship program

Nama Khoi Municipality is participating in the Municipal Financial Management Internship program and has employed five interns undergoing training in various divisions of the Financial Services Department. Of the five interns one has been allocated under the Internal Audit Unit.

3. Budget and Treasury Office

The Budget and Treasury Office has been established in accordance with the MFMA.

4. Audit Committee

An Audit Committee has been established and is fully functional.

5. Service Delivery and Implementation Plan

6. Annual Report

.

7. MFMA Training

The MFMA training module in electronic format will be presented at the Municipality's internal centre and training is ongoing.

8. Policies

Amendment on the financial policies is submitted together with this budget.

Other supporting documents

MBRR Table SA1 - Supporting detail to budgeted financial performance

NC062 Nama Khoi - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand											
REVENUE ITEMS:											
Property rates	6										
Total Property Rates		21 143	28 344	35 814	35 949	35 949	35 949	35 949	38 321	40 697	43 099
less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)											
Net Property Rates		21 143	28 344	35 814	35 949	35 949	35 949	35 949	38 321	40 697	43 099
Service charges - electricity revenue	6										
Total Service charges - electricity revenue		60 974	62 182	60 255	67 453	69 514	69 514	69 514	70 711	75 095	79 525
less Revenue Foregone (in excess of 50 kwh per indigent household per month)											
less Cost of Free Basis Services (50 kwh per indigent household per month)		0	0	–	–	–	–		–	–	–
Net Service charges - electricity revenue		60 974	62 182	60 255	67 453	69 514	69 514	69 514	70 711	75 095	79 525
Service charges - water revenue	6										
Total Service charges - water revenue		21 008	25 062	19 166	32 153	32 153	32 153	32 153	31 885	33 861	35 859
less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)											
less Cost of Free Basis Services (6 kilolitres per indigent household per month)		0	0	–	–	–	–		–	–	–
Net Service charges - water revenue		21 008	25 062	19 166	32 153	32 153	32 153	32 153	31 885	33 861	35 859
Service charges - sanitation revenue											
Total Service charges - sanitation revenue		5 927	6 849	7 940	12 017	13 095	13 095	13 095	13 983	14 850	15 726
less Revenue Foregone (in excess of free sanitation service to indigent households)											
less Cost of Free Basis Services (free sanitation service to indigent households)		0	0	–	–	–	–		–	–	–
Net Service charges - sanitation revenue		5 927	6 849	7 940	12 017	13 095	13 095	13 095	13 983	14 850	15 726
Service charges - refuse revenue	6										
Total refuse removal revenue		7 974	8 798	9 414	20 187	15 099	15 099	15 099	16 133	17 133	18 144
Total landfill revenue											
less Revenue Foregone (in excess of one removal a week to indigent households)											
less Cost of Free Basis Services (removed once a week to indigent households)		0	0	–	–	–	–		–	–	–
Net Service charges - refuse revenue		7 974	8 798	9 414	20 187	15 099	15 099	15 099	16 133	17 133	18 144
Other Revenue by source											
Municipal fees - special meter readings, etc									101	107	113
MEDICAL AID - (RET.)		5 829	2 718	2 038	28 416	8 923	8 923	8 923	84	89	94
Municipal fees - Building plans, certificates, rezoning, etc									1 236	1 313	1 391
Revenue from parkings and tea/coffee fund from officials									33	35	37
Sale of land and standings									7 000	7 434	7 873
Total 'Other' Revenue	31	5 829	2 718	2 038	28 416	8 923	8 923	8 923	8 453	8 977	9 507

EXPENDITURE ITEMS:											
<u>Employee related costs</u>											
Basic Salaries and Wages	2	63 517	68 471	64 174	64 637	69 060	69 060	69 060	47 741	50 701	53 692
Pension and UIF Contributions									7 478	7 942	8 411
Medical Aid Contributions									2 378	2 525	2 674
Overtime									2 911	3 092	3 274
Performance Bonus											
Motor Vehicle Allowance									3 669	3 896	4 126
Cellphone Allowance									147	156	165
Housing Allowances									1 035	1 099	1 164
Other benefits and allowances									6 901	7 329	7 762
Payments in lieu of leave											
Long service awards											
Post-retirement benefit obligations	4										
sub-total	5	63 517	68 471	64 174	64 637	69 060	69 060	69 060	72 260	76 740	81 268
Less: <u>Employees costs capitalised to PPE</u>											
Total Employee related costs	1	63 517	68 471	64 174	64 637	69 060	69 060	69 060	72 260	76 740	81 268
<u>Contributions recognised - capital</u>											
List contributions by contract											

Allocations to organs of state:											
Electricity											
Water											
Sanitation											
Other											
Total contracted services		614	1 999	1 040	2 620	1 768	1 768	1 768	384	408	432
Other Expenditure By Type											
Collection costs											
Contributions to 'other' provisions									2 192	2 328	2 466
Consultant fees									2 681	2 848	3 016
Audit fees									2 675	2 841	3 008
General expenses	3	22 093	56 401	27 479	39 188	45 723	45 723	45 723	42 585	45 225	47 894
Telephone cost											
Travelling and subsistence											
Licence fees											
Printing and stationery											
Fuel and oil											
Training											
Risk and Disaster Committees											
Audit Committee fees											
IDP Consultation expenditures											
Commonage expenditures											
ICT System fees											
Advertising fees											
Insurance											
Employee wellness and recruitment fees											
Free basic Services											
Total 'Other' Expenditure	1	22 093	56 401	27 479	39 188	45 723	45 723	45 723	50 134	53 242	56 383
Repairs and Maintenance	8										
Employee related costs											
Other materials											
Contracted Services											
Other Expenditure		-	-	-	10 677	9 275	9 275	9 275	10 391	11 035	11 686
Total Repairs and Maintenance Expenditure	9	-	-	-	10 677	9 275	9 275	9 275	10 391	11 035	11 686

Matrix financial performance budget (revenue source/expenditure type and department)

NC062 Nama Khoi - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - Municipal Manager	Vote 2 - Financial Services	Vote 3 - Corporate Services	Vote 4 - Community Services: Community Development	Vote 5 - Community Services: Public Safety	Vote 6 - Electrical Engineering Services	Vote 7 - Infrastructur e, Engineering & Technical	Vote 8 - [NAME OF VOTE 8]	Vote 9 - [NAME OF VOTE 9]	Vote 10 - [NAME OF VOTE 10]	Vote 11 - [NAME OF VOTE 11]	Vote 12 - [NAME OF VOTE 12]	Vote 13 - [NAME OF VOTE 13]	Vote 14 - [NAME OF VOTE 14]	Vote 15 - [NAME OF VOTE 15]	Total
R thousand	1																
Revenue By Source																	
Property rates			38 321														38 321
Property rates - penalties & collection charges																	-
Service charges - electricity revenue							70 711										70 711
Service charges - water revenue								31 885									31 885
Service charges - sanitation revenue								13 983									13 983
Service charges - refuse revenue					16 133												16 133
Service charges - other					862	3		1									867
Rental of facilities and equipment				1 656	382		4	45									2 088
Interest earned - external investments			1 923														1 923
Interest earned - outstanding debtors			5 707														5 707
Dividends received																	-
Fines					7	84	88										179
Licences and permits					132	1 200											1 331
Agency services						1 331											1 331
Other revenue		542	238	7 093	580		1	1									8 454
Transfers recognised - operational		1 000	40 128		1 699												42 827
Gains on disposal of PPE																	-
Total Revenue (excluding capital transfers and contributions)		1 542	86 318	8 749	19 795	2 618	70 803	45 916	-	-	-	-	-	-	-	-	235 741
Expenditure By Type																	
Employee related costs		7 541	13 885	8 360	12 958	6 559	5 065	17 893									72 260
Remuneration of councillors		5 368															5 368
Debt impairment			24 212														24 212
Depreciation & asset impairment			40 916														40 916
Finance charges								10									10
Bulk purchases							67 489	28 113									95 603
Other materials		50		500	830	104	3 077	5 412									9 973
Contracted services						384											384
Transfers and grants																	-
Other expenditure		3 522	9 214	11 907	10 279	105	3 753	11 770									50 551
Loss on disposal of PPE																	-
Total Expenditure		16 480	88 226	20 768	24 067	7 151	79 384	63 199	-	-	-	-	-	-	-	-	299 276
Surplus/(Deficit)		(14 938)	(1 908)	(12 019)	(4 272)	(4 533)	(8 581)	(17 283)	-	-	-	-	-	-	-	-	(63 535)
Transfers recognised - capital					233		-	13 927									14 160
Contributions recognised - capital																	-
Contributed assets																	-
Surplus/(Deficit) after capital transfers & contributions		(14 938)	(1 908)	(12 019)	(4 039)	(4 533)	(8 581)	(3 356)	-	-	-	-	-	-	-	-	(49 375)

NC062 Nama Khoi - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand											
ASSETS											
<u>Call investment deposits</u>											
Call deposits < 90 days		11 170	15 533	24 065					22	23	24
Other current investments > 90 days											
Total Call investment deposits	2	11 170	15 533	24 065	-	-	-	-	22	23	24
<u>Consumer debtors</u>											
Consumer debtors		24 457	14 628	11 239	73 686	73 686	73 686	73 686	17 567	18 656	19 757
Less: Provision for debt impairment											
Total Consumer debtors	2	24 457	14 628	11 239	73 686	73 686	73 686	73 686	17 567	18 656	19 757
<u>Debt impairment provision</u>											
Balance at the beginning of the year											
Contributions to the provision											
Bad debts written off											
Balance at end of year		-	-	-	-	-	-	-	-	-	-
<u>Property, plant and equipment (PPE)</u>											
PPE at cost/valuation (excl. finance leases)		385 931	606 007	573 469	607 860	607 860	607 860	607 860	602 243	639 582	677 317
Leases recognised as PPE	3										
Less: Accumulated depreciation											
Total Property, plant and equipment (PPE)	2	385 931	606 007	573 469	607 860	607 860	607 860	607 860	602 243	639 582	677 317

LIABILITIES											
<u>Current liabilities - Borrowing</u>											
Short term loans (other than bank overdraft)		2 400	2 204	1 035							
Current portion of long-term liabilities									405		
Total Current liabilities - Borrowing		2 400	2 204	1 035	-	-	-	-	405	-	-
<u>Trade and other payables</u>											
Trade and other creditors		98 711	150 337	187 254	96 339	96 339	96 339	96 339	154 348	163 917	173 588
Unspent conditional transfers					7 272	7 272	7 272	7 272			
VAT											
Total Trade and other payables	2	98 711	150 337	187 254	103 610	103 610	103 610	103 610	154 348	163 917	173 588
<u>Non current liabilities - Borrowing</u>											
Borrowing	4	3 451	1 551	526	2 068	2 068	2 068	2 068			
Finance leases (including PPP asset element)											
Total Non current liabilities - Borrowing		3 451	1 551	526	2 068	2 068	2 068	2 068	-	-	-
<u>Provisions - non-current</u>											
Retirement benefits					14 226	14 226	14 226	14 226			
List other major provision items											
Refuse landfill site rehabilitation											
Other		30 185	35 417	39 085	22 741	22 741	22 741	22 741	39 696	42 157	44 645
Total Provisions - non-current		30 185	35 417	39 085	36 967	36 967	36 967	36 967	39 696	42 157	44 645

CHANGES IN NET ASSETS										
Accumulated Surplus/(Deficit)										
Accumulated Surplus/(Deficit) - opening balance								395 992	420 544	445 356
GRAP adjustments										
Restated balance		-	-	-	-	-	-	395 992	420 544	445 356
Surplus/(Deficit)		(6 943)	(79 606)	(62 971)	(12 781)	(23 178)	(23 178)	(49 375)	(52 350)	(56 978)
Appropriations to Reserves										
Transfers from Reserves										
Depreciation offsets										
Other adjustments										
Accumulated Surplus/(Deficit)	1	(6 943)	(79 606)	(62 971)	(12 781)	(23 178)	(23 178)	346 617	368 193	388 378
Reserves										
Housing Development Fund										
Capital replacement										
Self-insurance										
Other reserves										
Revaluation										
Total Reserves	2	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	(6 943)	(79 606)	(62 971)	(12 781)	(23 178)	(23 178)	346 617	368 193	388 378

MBRR Table SA9 – Social, economic and demographic statistics and assumptions

NC062 Nama Khoi - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2012/13	2013/14	2014/15	Current Year 2015/16	2016/17 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population		STATS SA			58	58	47	47	47	47	47	47
Females aged 5 - 14		STATS SA			6	6	4	4	4	4	4	4
Males aged 5 - 14		STATS SA			6	6	4	4	4	4	4	4
Females aged 15 - 34		STATS SA			5	5	7	7	7	7	7	7
Males aged 15 - 34		STATS SA			6	6	8	8	8	8	8	8
Unemployment		STATS SA			10	10						
Monthly household income (no. of households)	1, 12											
No income		STATS SA		722	780	780	17 421	17 421	17 421	17 435	17 449	17 463
R1 - R1 600		STATS SA		722	780	780	16 569	16 569	16 569	16 582	16 596	16 609
R1 601 - R3 200		STATS SA		1 159	1 252	1 252	3 306	3 306	3 306	3 309	3 311	3 314
R3 201 - R6 400		STATS SA		1 159	1 252	1 252	2 442	2 442	2 442	2 444	2 446	2 448
R6 401 - R12 800		STATS SA		12 949	13 985	13 985	1 884	1 884	1 884	1 886	1 887	1 889
R12 801 - R25 600		STATS SA		12 949	13 985	13 985	1 179	1 179	1 179	1 180	1 181	1 182
R25 601 - R51 200		STATS SA		10 220	11 038	11 038	285	285	285	285	285	286
R52 201 - R102 400		STATS SA		10 702	11 558	11 558	57	57	57	57	57	57
R102 401 - R204 800		STATS SA		2 714	2 931	2 931	36	36	36	36	36	36
R204 801 - R409 600		STATS SA		214	231	231	30	30	30	30	30	30
R409 601 - R819 200												
> R819 200												
Poverty profiles (no. of households)												
< R2 060 per household per month	13											
Insert description	2									3500.00	3502.80	3505.60
Household/demographics (000)												
Number of people in municipal area		STATS SA		57 791	57 791	47	47	47	47	47		
Number of poor people in municipal area		STATS SA		3 641	3 641				6	6	6	6
Number of households in municipal area		STATS SA		17 069	17 069				11	12	13	13
Number of poor households in municipal area		STATS SA							5	5	5	6
Definition of poor household (R per month)		STATS SA		no income	no income				377	402	426	452
Housing statistics												
Formal	3	STATS SA		13 689	13 689	12 483	12 483	12 483	12 483	12 493	12 503	12 513
Informal		STATS SA		4 102	4 102	708	708	708	708	709	709	710
Total number of households			-	17 791	17 791	13 191	13 191	13 191	13 191	13 202	13 212	13 223
Dwellings provided by municipality	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5											
Total new housing dwellings			-	-	-	-	-	-	-	-	-	-
Economic	6											
Inflation/inflation outlook (CPIX)						5.8%	5.8%	5.8%	5.8%	6.6%	6.2%	5.9%
Interest rate - borrowing						5.0%	5.0%	5.0%	5.0%	5.0%		
Interest rate - investment												
Remuneration increases						5.8%	5.8%	5.8%	5.8%	7.6%	6.2%	5.9%
Consumption growth (electricity)						5.8%	5.8%	5.8%	5.8%	6.6%	6.2%	5.9%
Consumption growth (water)						5.8%	5.8%	5.8%	5.8%	6.6%	6.2%	5.9%
Collection rates	7											
Property tax/service charges						94.1%	92.3%	92.3%	92.3%	95.0%	95.0%	95.0%
Rental of facilities & equipment						94.1%	92.3%	92.3%	92.3%	95.0%	95.0%	95.0%
Interest - external investments						94.1%	92.3%	92.3%	92.3%	95.0%	95.0%	95.0%
Interest - debtors						94.1%	92.3%	92.3%	92.3%	95.0%	95.0%	95.0%
Revenue from agency services						94.1%	92.3%	92.3%	92.3%	95.0%	95.0%	95.0%

MBRR SA32 – List of external mechanisms

NC062 Nama Khoi - Supporting Table SA32 List of external mechanisms

[illegible]

Municipal manager's quality certificate

I, acting municipal manager of Nama Khoi, hereby certify that the draft budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the final budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name:
Acting Municipal manager of Nama Khoi (NC062)

Signature:

Date: